1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Amount entered on wrong line</td>
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<td>Subsidiary accounts missing</td>
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Error Calculation

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<th>Error %</th>
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<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>Amount entered on wrong line</th>
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<tbody>
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<th>&quot;0&quot;s present in Amount column</th>
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### Error Calculation

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8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 0250  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. 0044  
Agency Code 0250  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tbody>
<tr>
<td><strong>1 error PER infraction:</strong> Amount entered on wrong line</td>
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<td>Wrong account numbers</td>
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<td>&quot;$&quot; SCO Only&quot; box used</td>
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</table>

| **1 error for ALL infractions:** |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |

| Symbols such as "$", "-", or "()" used |

<table>
<thead>
<tr>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? No  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

| Total Errors | 1 | Divided by Total Entries | 17 | Error % | 5.88% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Report 1 GL 1600 needs to be 1600.0XXXX. 0 was missed. MVF needs to tie with Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### STATE CONTROLLER’S OFFICE

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0327  
**Agency Code.** 0250  
**Fund Type.** G  
**Analyst.** Xsun

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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8. Final revision received on _________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

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

### FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Total Errors 0
Divided by Total Entries 7
Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/11/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
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</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

Error Calculation
Total Errors 1 Divided by Total Entries Error % 0.00%

8. Final revision received on 12/9/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
GL 1410 was posted in error to BU 0681, should have been Fund 0840.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>1 error PER infraction:</th>
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<td></td>
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</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
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<th>&quot;0&quot;s present in Amount column</th>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3037  Agency Code 0250  Fund Type G  Analyst Rbhangal**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

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</table>

8. Final revision received on 11/19/2019. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **Yes**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

The Report 3 debits and credits did not equal. The agency had to send a revised Report 3.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column &quot;0&quot;s present in Amount column Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
<tr>
<td>Error Calculation</td>
<td>Total Errors 0 Divided by Total Entries 11 Error % 0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 1600 should have subsidiary code that is corresponded AR code.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3085  
**Agency Code** 0250  
**Fund Type** G  
**Analyst** Csmithers

### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

| 1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? | No |  
| July 31, 2019 - General Fund, SFEU, and Feeder Funds  
August 20, 2019 - All Other Funds |

| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes |  

| 3. All required reports were received or noted on certification letter | Yes |  

| 4. Authorized report format was used | Yes |  

| 5. Debits equal credits | Yes |  

| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |  

| 7. Total error rate is less than or equal to 2% | Yes |  

#### Possible Errors

| 1 error PER infraction: |  
| Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |

| 1 error for ALL infraction: |  
| "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

#### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 6 | Error % | 0.00% |

| 8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |  

| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |  

| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |  

| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |  

| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |  

| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |  

| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |  

| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |  

| 16. Material Variance Explanation Form is submitted | Yes |  

### GAAP BASIS REPORTING CRITERIA

| 17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |  

| September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

### Notes/Errors

Material Variance Explanation Form Revised, original had the incorrect expenditure amount for the CY.

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

**Financial Report Review (Analyst Initials)**

| 1st | 2nd | 3rd | 4th |
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8. Final revision received on 11/4/2019. Before due date listed in Criteria 1? No
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

1. Criteria 7 Error: Missing subsidiary account on Rep 1. 2. Error: Please include all amounts from Report 7 on the Material Variance Form, and use the most up to date amounts. 3. Criteria 5 Error: Debits do not equal credits, accrual on Rep 1 did not include the correct balance. 4. Error: Not all accruals were included on Report 5. 5. Error: Due To/From Supplemental Form should only include GL Accounts 1410/3114/1420/3115.

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

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on 10/11/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/Legal Basis Reporting Criteria

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

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<thead>
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<tbody>
<tr>
<td><strong>1.</strong> The Budgetary Reports were received on 9/30/2019. Was that on or before the due date?</td>
<td><strong>No</strong></td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td><strong>2.</strong> Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td><strong>3.</strong> All required reports were received or noted on certification letter</td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td><strong>4.</strong> Authorized report format was used</td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td><strong>5.</strong> Debits equal credits</td>
<td><strong>Yes</strong></td>
</tr>
<tr>
<td><strong>6.</strong> (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td><strong>N/A</strong></td>
</tr>
<tr>
<td><strong>7.</strong> Total error rate is less than or equal to 2%</td>
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</tr>
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<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td></td>
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<tr>
<td>Subsidiary accounts missing</td>
<td></td>
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<td>No agency/fund number on first page</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td>Error Calculation</td>
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<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</tr>
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</table>

| **8.** Final revision received on ________. Before due date listed in Criteria 1? | **N/A** |
| **9.** (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | **N/A** |
| **10.** (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | **N/A** |
| **11.** (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | **N/A** |
| **12.** GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | **Yes** |
| **13.** GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | **N/A** |
| **14.** Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | **N/A** |
| **15.** Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | **N/A** |
| **16.** Material Variance Explanation Form is submitted                                                                             | **Yes** |

### GAAP Basis Reporting Criteria

<table>
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<tr>
<th>Criterion</th>
<th>Result</th>
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<tr>
<td><strong>17.</strong> Were GAAP adjustments and/or audit reports submitted on time?</td>
<td><strong>N/A</strong></td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
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</table>

**Notes/Errors**

The Material Variance Explanation Form listed the incorrect amount for the Current Year Expenditure.
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 9728  
Agency Code 0250  
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

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds
   ___________ No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   ___________ Yes

3. All required reports were received or noted on certification letter
   ___________ Yes

4. Authorized report format was used
   ___________ Yes

5. Debits equal credits
   ___________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   ___________ N/A

7. Total error rate is less than or equal to 2%
   ___________ No

   Error Calculation
   Total Errors 3  
   Divided by Total Entries 9  
   Error % 33.33%

8. Final revision received on ________. Before due date listed in Criteria 1?
   ___________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   ___________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    ___________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    ___________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    ___________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    ___________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    ___________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    ___________ N/A

16. Material Variance Explanation Form is submitted
    ___________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01
    ___________ N/A

Notes/Errors

SMIF not posted to total amount. Less funding amounts posted as Transfers In instead of as Less Expenditures. Used wrong GL on Report 7 and Due to/From Supplemental Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?
No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>9733</th>
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<tbody>
<tr>
<td>Agency Code</td>
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</tr>
<tr>
<td>Fund Type</td>
<td>N</td>
</tr>
<tr>
<td>Analyst</td>
<td>Jdelorey</td>
</tr>
</tbody>
</table>

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 11
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   
   Symbols such as "$", "-", or "(" used

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Certification letter missed Fund number. Material Variance Form PY expenditure and revenue is not tight with PY MVF.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number.  9728  Agency Code 0280  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

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

   Error Calculation
   Total Errors 1 Divided by Total Entries 3 Error % 33.33%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Less Funding posted as Transfers In instead of Less Expenditures.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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Error Calculation

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<th>Total Errors</th>
<th>Divided by Total Entries</th>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Symbols such as &quot;;&quot;, &quot;,&quot;, or &quot;)&quot; used</th>
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<td>Total Errors</td>
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8. Final revision received on 8/28/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

<table>
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<th>4th</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<th>1 error PER infraction:</th>
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<tbody>
<tr>
<td>Amount entered on wrong line</td>
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<td>Wrong account numbers</td>
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</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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Error Calculation

- Total Errors 0
- Divided by Total Entries 0
- Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

#5: Rpt 1 pg.4 Net Encumb amount does not foot. NOTES: Rept 5- FY2018 IT 502 approp bal. and total is -5,000.00 per SCO. Subs on File- Accounts 1420 and 3115 should always be followed by a four-digit agency number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Financial Reporting Criteria Checklist

STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0649 Agency Code 0509 Fund Type N Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "("")" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

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8. Final revision received on _____, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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7. Total error rate is less than or equal to 2% No

Possible Errors

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Error Calculation

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8. Final revision received on 10/9/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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

#7: Rept 7- Incorrectly reported amt as Loan Disbursements when it S/B Less Funding. 10/9- SCO revision to reclass from GL 9884 to 9000.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   
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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

1 error PER infraction:

- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:

- Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

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### Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **3083**  
Agency Code **0509**  
Fund Type **G**  
Analyst **Dgolez**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number: **3095**  
Agency Code: **0509**  
Fund Type: **G**  
Analyst: **Ygreen**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

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</tr>
</tbody>
</table>

**Possible Errors**

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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**Notes/Errors**

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BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

   Possible Errors

   1 error PER infractions:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation

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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors
#3: Report 4 was not submitted.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3212  **Agency Code** 0511  **Fund Type** G  **Analyst** Cquinn

---

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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**Notes/Errors**

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Notes/Errors

Incorrect amount on report 5 page 2 of 4. Amount should be 499,000,000.00.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Account 3114.0067 was incorrectly used on Report 1 to record a Due To Other Appropriation. Account 3115.1701 should have been used.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

   Possible Errors

   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   Subsidiary accounts missing
   No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 19 Error % 0.00%

8. Final revision received on 8/16/2019. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

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

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Possible Errors

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<th>Error %</th>
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Error Calculation

Total Errors 0 Divided by Total Entries 19 Error % 0.00%

8. Final revision received on 8/16/2019. Before due date listed in Criteria 1? Yes

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

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

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Error Calculation

| Total Errors | Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on 8/16/2019. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/7/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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Error Calculation

Total Errors 1 Divided by Total Entries 9 Error % 11.11%

8. Final revision received on 8/13/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

GL 3010 encumbrance on original Report 1 exceeds related liability accrual. MVF error -- do not edit SCO-provided form except to input values in yellow fields.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 12/10/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
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   Error Calculation
   Total Errors 0 Divided by Total Entries 21 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/29/2019. Was that on or before the due date? 
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
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3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
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5. Debits equal credits
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
   - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
   - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
   - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
   - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
   - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
   - N/A

16. Material Variance Explanation Form is submitted
   - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
   - N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No
**State Controller's Office**

**2018-19 Year-End Financial Reporting Criteria Checklist**

**Fund Number:** 0890  **Agency Code:** 0521  **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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/21/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **No**

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tr>
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<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
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<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

8. Final revision received on 11/22/2019. Before due date listed in Criteria 1?  
   - **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP Basis Reporting Criteria

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

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

- Report 7 GL acct 1140 did not match SCO's record

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/29/2019. Was that on or before the due date? No  
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*  
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   **Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   **1 error for ALL infractions:**

   | "0"'s present in Encumbrance column | "0"'s present in Amount column |
   | Symbols such as "$", ",", or ")" used |

   **Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No  
   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*  
   *October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

**Notes/Errors**

Report 1 abnormal expenditure requires explanation. Due To/From Other Funds Supplemental should only be noted "No Activity to Report" on cert letter if form is not submitted due to no Due To/From Other Funds/Appropriations amounts to report. Report 15 not submitted.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
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<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
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<td>No agency/fund number on first page</td>
</tr>
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<td>1 error for ALL infractions:</td>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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<table>
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8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

---

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3209  Agency Code 0530  Fund Type G  Analyst Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date? ________  No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  No

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  No

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  Yes

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Did not include PY Expenditures/Reimbursements that SCO provided for rpt 5.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<td></td>
<td></td>
<td>0.00%</td>
</tr>
<tr>
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</tr>
<tr>
<td>Wrong account numbers</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<td></td>
<td></td>
<td></td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;)&quot; used</td>
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<td>3</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**
**STATE CONTROLLER’S OFFICE**

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

| Fund Number. | 9732 | Agency Code | 0531 | Fund Type | N | Analyst | Mparris |

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, and one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? ____________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? ____________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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8. Final revision received on _______. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ Yes

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please do not submit blank Report 3’s. Your certification letter already noted that you had no Report 3 activity.

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? 
   - No
   - [July 31, 2019 - General Fund, SFEU, and Feeder Funds]
   - [August 20, 2019 - All Other Funds]

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number 
   - Yes

3. All required reports were received or noted on certification letter 
   - Yes

4. Authorized report format was used 
   - Yes

5. Debits equal credits 
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear 
   - N/A

7. Total error rate is less than or equal to 2% 
   - N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? 
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    - N/A

16. Material Variance Explanation Form is submitted 
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? 
    - N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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Possible Errors

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</table>

Error Calculation

Total Errors 0
Divided by Total Entries 0
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

missing report 8

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/12/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/10/2019. Was that on or before the due date? [No]
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

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</table>

Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [Yes]

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [Yes]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [No]
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Please do not submit blank Report 3s.

MEETS ALL FINANCIAL REPORTING CRITERIA? [No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Encumbrance's debit not equal credit.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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</table>

Error Calculation

Total Errors: 0
Divided by Total Entries: 0
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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<th>Amount entered on wrong line</th>
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8. Final revision received on 10/22/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

10/3/2019 - This fund is a Nongovernmental Cost Fund. The Certification Letter lists reports for a Governmental Cost Fund. The certification letter lists that reports 7 and 8 were included; however, they were not included. Asked agency to forward reports 7, 8, 9, 20. Agency Response 10/4/19 - The reports are all blank, because there is no activity to report. I am really sorry that I did not mention on the certification letter that there is No Activity for reports 7,8,9,20. - 10/9/19 - Agency has accrual. Will send the updated reports shortly. Received 10/22/2019.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 0890  
Agency Code: 0540  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

---

**Possible Errors**

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<tbody>
<tr>
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<td></td>
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<tr>
<th>1 error for ALL infractions:</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

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16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
Fund Number: 1018  
Agency Code: 0540  
Fund Type: G  
Analyst: Mhatai

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **No**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

#3: Listed Rept 6 which is not req’d. S/B "5" which was submitted but not listed. Also should have listed "No Activity to report" after the DTDF supplemental form on the cert letter since the report included says no activity. NOTES: Rept 1&3- PLEASE Do not include blank pages.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "( )" used

Error Calculation

<table>
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<th>Error %</th>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
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<tr>
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<td>Symbols such as $&quot;, &quot;, -&quot;, or &quot;()&quot; used</td>
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</table>

Error Calculation

| Total Errors | Divided by Total Entries | Error % | 33.33% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

On Report 1, Subsidiary Account information missing.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **No**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

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8. Final revision received on ___________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

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Notes/Errors

Report 15 Appropriation Expenditures column total must agree with Appropriation Expenditures amount on Report 7. Report 1 Due To Other Funds encumbrance missing D/C. GL 3115 should only be used for amounts due to other appropriations within the same fund, not amounts due to other funds. Symbols such as () should not be used in amounts. Report 6 not required for non-CALSTARS agency.

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

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</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
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</tr>
<tr>
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</tr>
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<td>Yes</td>
</tr>
<tr>
<td>Possible Errors</td>
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<tr>
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</tr>
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<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>1 error for ALL infractions</td>
<td></td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
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<td></td>
</tr>
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<td>Error %</td>
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<td>8. Final revision received on __________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A    |

**Notes/Errors**

Do not submit blank reports. Report 6 is only required for CALSTARS agencies. Fi$Cal agencies should not list Report 6 on certification letter.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

   Error Calculation
   Total Errors 2 Divided by Total Entries 15 Error % 13.33%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

   Notes/Errors
   Wrong account numbers on Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 1 Divided by Total Entries | 2 Error % | 50.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Need to send in Report 1, page 1 for each sub-fund, not one rolled up. Also needs to put complete fund information on the Report 1. Had 6001 only on each Report 1, needed 6001311 and 60013114

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 1 Divided by Total Entries 3 Error % 33.33%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Wrong account type on detail rep 1 should have been D not T

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date?
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds  
     - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - No

5. Debits equal credits  
   - No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - No

   - Possible Errors
     - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
     - Subsidiary accounts missing, No agency/fund number on first page

   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or ")" used

   - Error Calculation
     - Total Errors 7
     - Divided by Total Entries 19
     - Error % 36.84%

8. Final revision received on 10/22/2019. Before due date listed in Criteria 1?  
   - No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Sub 0107- Rept1: DR not equal CR. Appropriations for CA 12, 14, 16 were incorrectly put under PG. Also does not match Rept 2. #4: Please submit one Rept 15 per subfund, do not put all on one sheet and list it under each subfund on cert letter. NOTES: DTDF sheet submitted incorrectly without any due to/from accounts. MVF has incorrect PY and CY expenditure amounts.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
- No
**Fund Number. 6031  **Agency Code 0540  **Fund Type B  **Analyst sataylor

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? ____________  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________

3. All required reports were received or noted on certification letter ____________

4. Authorized report format was used ____________

5. Debits equal credits ____________

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________  
   N/A

7. Total error rate is less than or equal to 2% ____________

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<thead>
<tr>
<th>Possible Errors</th>
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<td>&quot;SCO Only&quot; box used</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<td>No agency/fund number on first page</td>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ____________

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________

16. Material Variance Explanation Form is submitted ____________

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? ____________

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Some errors noted in the Report 1 - debits not equaling credits, incorrect reference numbers. Also had significant issues reconciling the Report 5s to the Report 7 and Report 15.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**

<table>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

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</tr>
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</table>

8. Final revision received on 1/30/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
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<th>Notes/Errors</th>
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</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
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</thead>
<tbody>
<tr>
<td>1st</td>
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</tbody>
</table>
STATE CONTROLLER’S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6052  Agency Code 0540  Fund Type B  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- Subsidiary accounts missing
- No agency/fund number on first page
- Symbols such as "$", "-", or "()" used

### Error Calculation

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<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
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<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

MEETS ALL FINANCIAL REPORTING CRITERIA? No

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/17/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</tr>
</thead>
<tbody>
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<td></td>
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<tr>
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</tr>
<tr>
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<td></td>
</tr>
<tr>
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<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on _____. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 1 had a coding error - Ref 000117 should have been 00117.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

   Error Calculation
   Total Errors 2 Divided by Total Entries 14 Error % 14.29%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

10/23 - Please review the entry submitted for Fund 6083003 Agency 0540. GL Accounts 3114.0140, $242,146.90, (the sign is missing) and the encumbrance amount for GL 3220, (typo error). 10/28- Spoke with agency contact regarding Report 7 GL accounts 1311 and 1410, and Report 5's. Agency contact will send Report 3, if it is determined that it is needed. No support provided for account with abnormal balance - GL 1313. Missing Subsidiaries on File Report. 10/29 Response - Subsidiaries on file (report 8) in fiscal is not correct and fiscal is still working on it.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Originally submitted Report 1 showed all entries as credits. It also did not include the subaccount for account 3114. Report 15 consolidated 2018 Ref 001 and Ref 101; these should be separated so they tie directly to the related Report 5s.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 8058  
Agency Code: 0540  
Fund Type: N  
Analyst: Matif

**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**
   
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<tr>
<th>Possible Errors</th>
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<th>&quot;SCO Only&quot; box used</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
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**Error Calculation**

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8. Final revision received on 10/22/2019. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Please do not submit blank form of report 3. Only list no activity on Cert Letter No Activity to Report as it is stated on the Cert Letter.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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1 error for ALL infractions:

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 2 | Error % | 0.00% |

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors

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<tbody>
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8. Final revision received on 8/30/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization Code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Two amounts on Due To/From Report and Report 1 do not match each other.

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0001**  
Agency Code **0555**  
Fund Type **G**  
Analyst **Aelhady**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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**Error Calculation**

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</tr>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Due To/ From supplemental Report the Subtotal is incorrect

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0014  Agency Code 0555  Fund Type G  Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/3/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   Yes

7. Total error rate is less than or equal to 2%  
   Yes

   Possible Errors
   1 error PER infraction:  Amount entered on wrong line  Wrong account numbers  "SCO Only" box used  
   Subsidiary accounts missing  No agency/fund number on first page

   1 error for ALL infractions:  "0"s present in Encumbrance column  "0"s present in Amount column  
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0  Divided by Total Entries 0  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01  
   N/A

Financial Report Review (Analyst Initials)

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0028   Agency Code 0555   Fund Type G   Analyst Aelhady

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

1. The Budgetary Reports were received on 1/3/2020. Was that on or before the due date? No
   
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>0</td>
<td>14</td>
<td>0.00%</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on 3/18/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 1/13/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>4</th>
<th>Error %</th>
</tr>
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<tbody>
<tr>
<td>Total Errors</td>
<td>0</td>
<td>4</td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **Yes**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>No</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FinANCIAL REPORTING CRITERIA CHECKLIST**
# FINANCIAL REPORTING CRITERIA CHECKLIST

## BUDGETARY/Legal BASIS REPORTING CRITERIA

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

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>No</td>
</tr>
</tbody>
</table>

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infractions:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Wrong account numbers &quot; SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot; $&quot;, &quot;,&quot;, or '()' used</td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14</td>
<td>7.14%</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on 3/9/2020. Before due date listed in Criteria 1?</td>
<td>No</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>No</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

## Notes/Errors

The incorrect subsidiary number for account 3114 was listed on the original Report 1 that was submitted.

## MEETS ALL FINANCIAL REPORTING CRITERIA?

No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0115  **Agency Code** 0555  **Fund Type** G  **Analyst** Xsun

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**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 999
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **No**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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

   **Error Calculation**
   - Total Errors 0  
   - Divided by Total Entries 6  
   - Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Do not submit blank DT/DF Supplemental; if no Due To/Due From amounts to report, DT/DF Supplemental should be noted as "no activity to report" on cert letter and not submitted. Do not include blank pages in Report 1.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
   **No**

Financial Report Review (Analyst Initials)  
   1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0 Divided by Total Entries</td>
<td>0 Error %</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

| Error in DTF Supplement for agency 0555 |

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0226  
Agency Code 0555  
Fund Type G  
Analyst Matif  

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

   Possible Errors
   
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

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

8. Final revision received on 1/24/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On report 1, Incorrect sign listed for GL 3114.0044 on the Encumbrance side.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/3/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: If Report 1 is blank then it is not required to be submitted. (2) Error: Due To/From Supplemental Form included the wrong amount.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<td>0</td>
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</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0439  Agency Code 0555  Fund Type G  Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", ",", or "(" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

---

Possible Errors

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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors 0
Divided by Total Entries 0
Error % 0.00%

---

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0679  Agency Code: 0555  Fund Type: N  Analyst: Cquinn

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. No

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

   | Possible Errors |
   |-----------------|------------------|
   | 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
   | Subsidiary accounts missing | No agency/fund number on first page |

   | 1 error for ALL infractions: |
   | "0"s present in Encumbrance column | "0"s present in Amount column |
   | Symbols such as "$", "-", or "()" used |

   Error Calculation
   Total Errors: 0
   Divided by Total Entries: 6
   Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors
Missing Subsidiaries on File.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
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<th>Wrong account numbers</th>
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**Error Calculation**

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<th>Total Errors</th>
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8. Final revision received on _________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETs ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
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1 error for ALL infractions:
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Do not submit blank Report 1 pages.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3237  
Agency Code 0555  
Fund Type G  
Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

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<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<td>Divided by Total Entries</td>
<td>&quot;SCO Only&quot; box used</td>
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<tr>
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<td>No agency/fund number on first page</td>
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<tr>
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<td></td>
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</table>

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Do not submit blank Report 1 pages.

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;,&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 |
| Divided by Total Entries | 999 |
| Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 8013  
Agency Code: 0555  
Fund Type: N  
Analyst: Aelhady

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date?  
   - No  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 0559  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;., or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 14 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st  2nd  3rd  4th
## STATE CONTROLLER'S OFFICE
### 2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 3078  
**Agency Code:** 0559  
**Fund Type:** G  
**Analyst:** Ygreen

### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

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### Error Calculation

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<td>0</td>
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<td>0.00%</td>
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8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019**  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019**  
   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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<tr>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>

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

### BUDGETARY/Legal BASIS REPORTING CRITERIA

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<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
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<tr>
<td>5. Debits equal credits</td>
<td>No</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
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<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

Debits and credits were not equal on report 1.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No

**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/28/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

| Possible Errors                                                                 | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used | Subsidiary accounts missing | No agency/fund number on first page | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", ",", or "(" used | Error Calculation |
|--------------------------------------------------------------------------------|----------------------------|-----------------------|--------------------|----------------------------|-----------------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|-----------------------------|
| 1 error for ALL infractions                                                    | 1                          | 1                     | 1                  | 1                          | 1                                 | 1                               | 1                             | 1                               | Total Errors 1 Divided by Total Entries 11 Error % 9.09% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 GL acct 1140 (65) did not match SCO's record.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942  Agency Code 0650  Fund Type N  Analyst Sngo

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

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Answer</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 11/26/2019. Was that on or before the due date?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Possible Errors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td></td>
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<td>Wrong account numbers</td>
<td></td>
<td></td>
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<td>“SCO Only” box used</td>
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<tr>
<td>Subsidiary accounts missing</td>
<td></td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: 0's present in Encumbrance column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0’s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
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<td>Error Calculation</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Errors</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Error %</td>
<td>0.00%</td>
<td></td>
</tr>
<tr>
<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?          | N/A    |       |
| September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |        |       |
| October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |        |       |

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/3/2020. Was that on or before the due date? **No**  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **No**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Errors Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong> Amount entered on wrong line Wrong account numbers &quot;SCO Only&quot; box used Subsidiary accounts missing No agency/fund number on first page</td>
<td>Total Errors 0 Divided by Total Entries 35 Error % 0.00%</td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong> &quot;0&quot;s present in Encumbrance column &quot;0&quot;s present in Amount column Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(1)&quot; used</td>
<td></td>
</tr>
<tr>
<td><strong>Error Calculation</strong></td>
<td></td>
</tr>
<tr>
<td><strong>Total Errors</strong></td>
<td>0</td>
</tr>
<tr>
<td><strong>Divided by Total Entries</strong></td>
<td>35</td>
</tr>
<tr>
<td><strong>Error %</strong></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Include Director's title on cert letter.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/15/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>0's present in Encumbrance column</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 3 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? 
   - **No**
   
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **No**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | 2 | Divided by Total Entries | 90 | Error % | 2.22% |

8. Final revision received on __________. Before due date listed in Criteria 1?
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

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

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

3114.0001 encumbrances exceeded the accruals. If accruals are broken down per fund then encumbrances need to be broken down too. Abnormal balances for 1420.6750 and 3114.0044

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? ____________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>&quot; SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14</td>
<td>7.14%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? ________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________ No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Rpt 1: Need a 0 before GL 300010 & 332660. Rpt 5 FY 2018, Item should be 101.

MEETS ALL FINANCIAL REPORTING CRITERIA? ________ No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>10</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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### Possible Errors

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<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>8. Final revision received on _____. Before due date listed in Criteria 1?</td>
<td></td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>No</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>No</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>Yes</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0214**  Agency Code **0690**  Fund Type **G**  Analyst **Rbhangal**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
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<tr>
<td>Amount entered on wrong line</td>
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<td>Wrong account numbers</td>
</tr>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

<table>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

"No Activity to Report" was not listed next to Report 8 on the Certification Letter.

<table>
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FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
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<th>Total Errors</th>
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<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0375  
**Agency Code:** 0690  
**Fund Type:** G  
**Analyst:** Dgolez

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;+&quot; used</td>
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**Error Calculation**

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<tr>
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<tbody>
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<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
   - **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

<table>
<thead>
<tr>
<th>Notes/Errors</th>
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</table>
| September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
  | October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

Financial Report Review (Analyst Initials)

<table>
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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0425  Agency Code: 0690  Fund Type: G  Analyst: Aesterson

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date?  __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  __________ Yes

3. All required reports were received or noted on certification letter  __________ Yes

4. Authorized report format was used  __________ Yes

5. Debits equal credits  __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  __________ N/A

7. Total error rate is less than or equal to 2%  __________ Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
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<tbody>
<tr>
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</tr>
<tr>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
</tr>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;/&quot; used</td>
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<tbody>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1?  __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  __________ N/A

16. Material Variance Explanation Form is submitted  __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  __________ No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Fund erroneously noted a net debit on one page of its report 1 according to the entries on that page only and a net credit on the other page of its report 1 according to the entries on that page. In actuality the net debit and net credit cancelled each other out and should not have been listed on either page.

MEETS ALL FINANCIAL REPORTING CRITERIA?  __________ No

Financial Report Review (Analyst Initials)  __________

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
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   August 20, 2019 - All Other Funds

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0890  **Agency Code** 0690  **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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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<td></td>
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</tbody>
</table>

8. Final revision received on ________ . Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Due To/From form did not match Report 7 GL,acct 3114

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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## GAAP BASIS REPORTING CRITERIA

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## MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal Basis Reporting Criteria

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>1 error PER infraction:</th>
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<td>Total Errors</td>
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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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<td>3</td>
<td>0.00%</td>
</tr>
</tbody>
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8. Final revision received on 2/6/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3034  Agency Code 0690  Fund Type G  Analyst Anguyen

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

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   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

Error Calculation
Total Errors 1 Divided by Total Entries 13 Error % 7.69%

8. Final revision received on __________. Before due date listed in Criteria ? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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GAAP BASIS REPORTING CRITERIA
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Notes/Errors
Rpt1: GL 3115.0001 was incorrect the correct is GL 3114.0001. Rpt4: The total balance was incorrect. Rpt8-Subsidiaries on file GL 3114.0001 needs to match with Rpt1. Rpt7: GL 9000 & GL 3010 don't match with Material Variance Explanation form and Rpt1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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16. Material Variance Explanation Form is submitted **Yes**

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Notes/Errors

There is no activity to report.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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   **Error Calculation**

   Total Errors 0
   Divided by Total Entries 2
   Error % 0.00%

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**Notes/Errors**

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### MEETS ALL(4,6),(995,995) FINANCIAL REPORTING CRITERIA? No

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<th>4th</th>
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**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 3228  
**Agency Code:** 0690  
**Fund Type:** G  
**Analyst:** Cquinn

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
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<tbody>
<tr>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
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<tbody>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019: GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019: Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3260  
Agency Code 0690  
Fund Type G  
Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.  
   Yes

3. All required reports were received or noted on certification letter.  
   Yes

4. Authorized report format was used.  
   Yes

5. Debits equal credits.  
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear.  
   N/A

7. Total error rate is less than or equal to 2%.  
   N/A

**Possible Errors**

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   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year.  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s).  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s).  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    N/A

16. Material Variance Explanation Form is submitted.  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
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7. Total error rate is less than or equal to 2%
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Notes/Errors

Report 1 contained a credit of $54,713.47 with no revenue/object code, requiring an email to the preparer requesting what the revenue/object code should be for that credit.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **6053** Agency Code **0690** Fund Type **B** Analyst **Cwylie**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A
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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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**Possible Errors**

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**Total Errors** 1 Divided by Total Entries 4 Error % 25.00%

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

Agency missed a 1410:XXXX transaction. Submitted the missing transaction 2/14/2020

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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| Error Calculation                                                              |                |                |
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|                                                                                |                | 0.00%           |

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? 
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? 
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The incorrect amount was listed in the Prior Year Revenue column on the Material Variance Explanation Form.

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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Error Calculation

Total Errors: Divided by Total Entries: Error %: 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 4 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%

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

   Error Calculation
   Total Errors 1 Divided by Total Entries 6 Error % 16.67%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Material Variance Explanation Form, CY Revenue amount not listed. However, GL 8000 is listed on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/19/2019. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

#### Possible Errors

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#### Error Calculation

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 43 Error % 0.00%

8. Final revision received on 11/19/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001    Agency Code 0720    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

1. The Budgetary Reports were received on 8/1/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please do not send in blank reports. See the Year-End Financial Reports Procedure Manual for those instructions on page 11, under "Reminders".

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Note: Please include Transfers In on the Material Variance Form. It will not be counted as an error this year but it may in the future.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/29/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   N/A

7. Total error rate is less than or equal to 2%

   No

   Possible Errors

<table>
<thead>
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<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

   Error Calculation

   Total Errors 1 Divided by Total Entries 9 Error % 11.11%

8. Final revision received on ________, Before due date listed in Criteria 1?

   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

   N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

   Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

   N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

   N/A

16. Material Variance Explanation Form is submitted

   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Missing ref number under appropriation 2018-001-97-D-3.

MEETS ALL FINANCIAL REPORTING CRITERIA?

No
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 2 Divided by Total Entries 164 Error % 1.22%

8. Final revision received on ? Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>“0”s present in Encumbrance column</th>
<th>“0”s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
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</table>

Error Calculation

Total Errors: 0
Total Entries: 92
Error %: 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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   August 20, 2019 - All Other Funds

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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<th>2nd</th>
<th>3rd</th>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

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

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 21 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;;&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
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</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>N/A</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td>N/A</td>
</tr>
<tr>
<td>&quot;0&quot;'s present in Encumbrance column</td>
<td>N/A</td>
</tr>
<tr>
<td>&quot;0&quot;'s present in Amount column</td>
<td>N/A</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
<td></td>
</tr>
</tbody>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
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    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
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<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
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<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

<table>
<thead>
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<th>Total Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line
Wrong account numbers
"SCO Only" box used
Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column
"0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0
Divided by Total Entries 14
Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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#### Error Calculation

| Total Errors | Divided by Total Entries | 31 | Error % | 0.00% |

8. Final revision received on 9/9/2019. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

On original submitted set of reports, Transfers in entry was not listed. However, upon request, Transfers In entry received and processed to match FCS (Fund Condition Statement).

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</tbody>
</table>

Error Calculation

<table>
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<th>Total Errors</th>
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<th>Error %</th>
</tr>
</thead>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

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17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0567**  
Agency Code **0820**  
Fund Type **G**  
Analyst **Aelhady**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **Yes**

7. Total error rate is less than or equal to 2%  
   **Yes**

   **Possible Errors**
   1 error PER infraction:  
   - Amount entered on wrong line  
   - Wrong account numbers  
   - "SCO Only" box used

   1 error for ALL infractions:  
   - "0"s present in Encumbrance column  
   - "0"s present in Amount column  
   - Symbols such as "$", "-", or "()" used

   **Error Calculation**
   Total Errors 0  
   Divided by Total Entries 23  
   Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019**  
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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

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   Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 16 Error % 0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) No

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
## BUDGETARY/Legal BASIS REPORTING CRITERIA

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

### 1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?
- **Yes**
  - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
  - **August 20, 2019** - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
- **Yes**

### 3. All required reports were received or noted on certification letter
- **Yes**

### 4. Authorized report format was used
- **Yes**

### 5. Debits equal credits
- **Yes**

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
- **N/A**

### 7. Total error rate is less than or equal to 2%
- **Yes**

### Possible Errors

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### 8. Final revision received on ________. Before due date listed in Criteria 1?
- **N/A**

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
- **N/A**

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
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### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
- **N/A**

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
- **Yes**

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
- **N/A**

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
- **N/A**

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
- **N/A**

### 16. Material Variance Explanation Form is submitted
- **Yes**

## GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time?
- **N/A**
  - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
  - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

## Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   ___________ 8/31/2019 - General Fund, SFEU, and Feeder Funds
   ___________ 8/20/2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/16/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

 Possible Errors

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Error Calculation

| Total Errors | Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, name of agency, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

   Error Calculation
   Total Errors 0 Divided by Total Entries 14 Error % 0.00%

8. Final revision received on 9/9/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

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

### Criteria Checklist

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3053  Agency Code 0820  Fund Type G  Analyst Aelhady

STATE CONTROLLER'S OFFICE 2018-19 YEAR-END FINANCIAL REPORTING CRITERIA

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

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3061  Agency Code 0820  Fund Type N  Analyst Aelhady

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?  Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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#### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019**  - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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The Budgetary/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 14 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3131  Agency Code 0820  Fund Type G  Analyst Aelhady

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

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4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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### Error Calculation

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8. Final revision received on Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? No

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page
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   Error Calculation
   Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
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<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0
Divided by Total Entries 9
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

**Error Calculation**

Total Errors: 0
Number Divided by Total Entries: 7
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Please submit only required reports listed on the Certification Letter.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'no' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
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<tr>
<td>- Amount entered on wrong line</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>- Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>- &quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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<table>
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<tr>
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<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The Report 7 abnormal balance is due to the reversal of the accrual reported in FY 2017-18. This is a shared fund.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE Controller's Office**  
**2018-19 Year-End Financial Reporting Criteria Checklist**

**Fund Number. 3320  
Agency Code 0820  
Fund Type G  
Analyst Ygreen**

### BUDGETARY/Legal Basis Reporting Criteria

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

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Status</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>July 31, 2019 - General Fund, SFEU, and Feeder Funds</strong></td>
<td></td>
</tr>
<tr>
<td><strong>August 20, 2019 - All Other Funds</strong></td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

#### Possible Errors

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<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
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<tbody>
<tr>
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<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 999
- Error %: 0.00%

<table>
<thead>
<tr>
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<th>Status</th>
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<tbody>
<tr>
<td>8. Final revision received on 9/16/2019. Before due date listed in Criteria?</td>
<td>No</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### GAAP Basis Reporting Criteria

<table>
<thead>
<tr>
<th>Criterion</th>
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<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>September 03, 2019</strong> - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td><strong>October 01, 2019</strong> - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
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### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Error Calculation

- **Total Errors**: 0
- **Divided by Total Entries**: 5
- **Error %**: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **Yes**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? **Yes**
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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<td>Symbols such as &quot;+&quot;, &quot;–&quot;, or &quot;(())&quot; used</td>
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Error Calculation

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<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
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<td>121</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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   N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
   N/A

16. Material Variance Explanation Form is submitted  
   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

**Possible Errors**

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| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or "(" used |

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</thead>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

| Total Errors | Divided by Total Entries | 264 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors
Please put the General Ledger numbers on the Report 2 and 15. Please see the Year-End Financial Reports Procedure Manual, pages 55 and 82 for samples. Be sure to use the Legacy not the Fi$Cal GL numbers for now. The contact telephone number on the Certification Letter was incorrect. Please correct for next FY.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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**Notes/Errors**

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5. Debits equal credits

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7. Total error rate is less than or equal to 2%

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. 0062 Agency Code 0840 Fund Type G Analyst Ygreen

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

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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Notes/Errors

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### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **090**  
Agency Code **0840**  
Fund Type **G**  
Analyst **Lle**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

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   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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**Error Calculation**

| Total Errors | 1 | Divided by Total Entries | 7 | Error % | 14.29% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

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    **Yes**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)

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Notes/Errors

#7: sub account of GL account 1600 was listed incorrectly.
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter **No**

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

#3: Report 3 had no activity and was not submitted but listed as submitted on Cert. letter.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

- Form 571C - not counted as an error, but in future please use landscape format as shown in the procedure manual. Rept 5- when totals are zero do not leave blank, enter 0.00.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

NOTES: Rept 18- must be followed by "no capital assets to report" if there are no capital assets, No activity to report implies that there may be capital assets. Form 571C should be in landscape format. Material Variance Form did not include the CY Transfers Out amount shown on Rept 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone  
   number, email address, agency name, organization code, one fund name, one fund number  
   Yes  

3. All required reports were received or noted on certification letter  
   Yes  

4. Authorized report format was used  
   Yes  

5. Debits equal credits  
   Yes  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)  
   are free of errors that require further SCO action to clear  
   N/A  

7. Total error rate is less than or equal to 2%  
   Yes  

<table>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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8. Final revision received on _________. Before due date listed in Criteria 1?  
   N/A  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A  

16. Material Variance Explanation Form is submitted  
    Yes  

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A  

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

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

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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

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   August 20, 2019 - All Other Funds

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3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

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16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

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Financial Report Review (Analyst Initials) Yes

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

### Possible Errors

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</table>

### Error Calculation

- Total Errors: 0
- Error %: 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

- Error #14: no footnote was provided for GL 65.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- Yes

### Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

### Possible Errors

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#### Error Calculation

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

   Error Calculation
   Total Errors 4 Divided by Total Entries 4 Error % 100.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Report 5 missed the total amount of expenditure. Report 2 missed total amounts. Report 1 debits are not equal credits and there is no balance in 2014-501-10-D on ACL.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3286  
Agency Code 0840  
Fund Type G  
Analyst Rbhangal

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used

Subsidiary accounts missing, No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3290  Agency Code 0840  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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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1 error for ALL infractions:

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<tbody>
<tr>
<td>Symbols such as &quot;,&quot;, &quot;,&quot;, or &quot;,&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

   Error Calculation
   Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6044  
Agency Code 0840  
Fund Type B  
Analyst Snge

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

### BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   - **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

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<th>3rd</th>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

No subsidiaries on file were sent with the reports. Had to use the Due to/From supplemental for the subsidiary information. In the future, please submit the subsidiaries on file, usually behind the Report 8.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</table>

Error Calculation

Total Errors 5
Divided by Total Entries 25
Error % 20.00%

8. Final revision received on 11/25/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: GL 1313 amt should match the Subsidiaries on File amt. Rept 1- Account 1600 missing 5-digit subaccount. According to Subs on File, they are two different subaccts 01313 and 01319 so Rept 1 needs to show both, not sum. The A/R account 1319 does not have any corresponding 1600 acct. NOTE: MVF- missing PY Transfers In amt of 80,000. Revised 11/25 Rept 1- 3114 acct missing subsidiary fund on pg 1 and the D acct type on pg 2.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0217  
Agency Code 0845  
Fund Type G  
Analyst Rbhangal

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 11/25/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**

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8. Final revision received on 4/13/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

The incorrect amount was listed for account 1319 and the incorrect encumbrance amount was listed for account 3114.0001 on the original Report 1 that was submitted.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date?  No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<tr>
<th>Possible Errors</th>
<th>Condition</th>
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<tbody>
<tr>
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<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Wrong account numbers</td>
</tr>
<tr>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
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</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
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</thead>
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</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

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</tr>
<tr>
<td>3rd</td>
</tr>
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<td>4th</td>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   
   1 error PER infraction: Amount entered on wrong line    Wrong account numbers    "SCO Only" box used
   Subsidiary accounts missing    No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column    "0"s present in Amount column
   Symbols such as "$", "-$", or "(" used

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

Possible Errors

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<td>&quot;0&quot;s present in Amount column</td>
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<td>&quot;SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>No agency/fund number</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 3  Divided by Total Entries 45  Error % 6.67%

8. Final revision received on 4/13/2020. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

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

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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Notes/Errors

(1) Criteria 7 Error: Please record GL 1730.0512 on Rep 7.  
(2) Criteria 7 Error: Please record both the current and noncurrent portion in GLs 2500 and 4050 on Rep 7 for Budgetary Legal Purposes.  
(3) Criteria 7 Error: Please make sure the subsidiary fund number is consistent between Rep 7, Subsidiaries on File and DTDF.  
(4) Note: Please show all GL accounts on Report 20, so SCO can reconcile.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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</tr>
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### GAAP BASIS REPORTING CRITERIA

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<th>Possible Errors</th>
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| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
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<tbody>
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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

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<table>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Please do not submit Report 3 adjusting entries for nominal accounts, as the correct amount is already reflected on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   No

Possible Errors

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<tr>
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<th>1 error for ALL infractions:</th>
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Error Calculation

Total Errors: 1  Divided by Total Entries: 19  Error %: 5.26%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Missed listing "D" as a debit for an encumbrance on report 1 (form 571-C).

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

| 1st | 2nd | 3rd | 4th |

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0567  Agency Code: 0855  Fund Type: G  Analyst: Aelhady

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes
   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 23 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
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<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Total Errors 0

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(1)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries 4 Error %

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
Fund Number: 0001  
Agency Code: 0860  
Fund Type: G  
Analyst: Matif

**BUDGETARY/Legal Basis Reporting Criteria**

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

1. The Budgetary Reports were received on 10/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% No
8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Please follow the Report 1 template posted on SCO Website. On report 3, appropriation detail page incorrect amount listed.

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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</tr>
</tbody>
</table>

**Error Calculation**

Total Errors: 3  
Divided by Total Entries: 30  
Error %: 10.00%

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

#### Possible Errors

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<tr>
<th>Error</th>
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</thead>
<tbody>
<tr>
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<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **No**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

    - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>1st</th>
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</tr>
</thead>
</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 11/25/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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</tr>
</tbody>
</table>

Error Calculation:

- Total Errors 
- Divided by Total Entries 
- Error %

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 16 Error: Material Variance Form not provided. (2) Note: Please provide supporting documents for Report 3
adjusting entries. This may be counted as an error in the future.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0081  Agency Code 0860  Fund Type G  Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 15 Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidary accounts missing, No agency/fund number on first page, 0's present in Encumbrance column, 0's present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 |
| Corrected by Total Entries | 0 |
| Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    N/A

16. Material Variance Explanation Form is submitted  
    N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

No Activity FY1819

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", ",", or ")" used

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: “0”s present in Encumbrance column “0”s present in Amount column Symbols such as "$", “-", or "(" used

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/Legal Basis Reporting Criteria

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

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<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
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<tbody>
<tr>
<td>The Budgetary Reports were received on 11/25/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>No</td>
</tr>
<tr>
<td>All required reports were received or noted on certification letter</td>
<td>No</td>
</tr>
<tr>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
<tr>
<td>Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>Material Variance Explanation Form is submitted</td>
<td>No</td>
</tr>
<tr>
<td>Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
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</table>

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?

### Financial Report Review (Analyst Initials)

<table>
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<tr>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3065  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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Amount entered on wrong line</td>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>No agency/fund number on first page</td>
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<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors 1 Divided by Total Entries 1 Error % 100.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **No**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01  
   **N/A**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/25/2019. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

<table>
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<tr>
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<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(())" used

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
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</tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td>Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The Certification Letter stated that Report 18 was submitted with fund 0001. I notified the agency that Report 18 must be prepared for each fund within the agency, except for Fiduciary Funds. Additionally, capital assets of both proprietary and fiduciary fund types must be included in the fund reports. If there are no capital assets for a fund, note on the Certification Letter “no capital assets to report.”
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/25/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;+&quot; used</td>
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</tr>
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</table>

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Material Variance Form is required even if there is no activity to report. If no activity, fill out the header information and leave the rest of the form blank.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

   Error Calculation
   Total Errors 0 Divided by Total Entries 28 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on ________. Was that on or before the due date?</td>
<td>N/A</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
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</tr>
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<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
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<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
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### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
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<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
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<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

Note: SCO prepared Report 7 calculations on the behalf of the agency.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
## STATE CONTROLLER'S OFFICE
### 2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.**: 0990  **Agency Code**: 0890  **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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 4/21/2020. Was that on or before the due date? No
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

| Error Calculation | Subtotal Errors: 0 | Divided by Total Entries: 0 | Error %: 0.00% |

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  N/A

16. Material Variance Explanation Form is submitted Yes

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/21/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 0911  Fund Type G  Analyst Matif

BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

   Error Calculation
   Total Errors 1 Divided by Total Entries 7 Error % 14.29%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On the Material Variance Explanation Form FY Expenditures amount listed incorrect. Please see the copy of Report 7, FY 17-18. Upon request, Revised report 1 was submitted due to the incorrect FY (2014) being used on appropriation detail account in encumbrances column. Same amount affected report 7, 8, and Material Variance Variance Explanation Form Expenditures balances as well. However, Non of the listed reports were revised except Report 1. Therefore, SCO’s analyst made the corrections manually.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/5/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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

Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/27/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>No agency/fund number on first page</th>
</tr>
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<td>2 Divided by Total Entries</td>
<td>144</td>
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8. Final revision received on 12/27/2019. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

- Rept- incorrect BU used for GL1420, S/B 4300 not 4310. Reimbursement acct detail requires a 7-digit source fund, missing three zeros. NOTES: Rept 8 subsidiary on file- accounts 1420/3115 should be shown by BU not fund. (Agy can fix manually by exporting to Excel). DTDF- do not add org 9990 for the 3115 CAT 80 loan amount. Rept1/Subs on File 1410.0660 and 1410.3100 amounts do not match amt on DTDF. Verified Rept 1 and Subs on File is correct per agy.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<thead>
<tr>
<th>1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?</th>
<th>Yes</th>
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</tr>
<tr>
<td>4. Authorized report format was used</td>
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</tr>
<tr>
<td>5. Debits equal credits</td>
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<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
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### Possible Errors

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<th>1 error PER infraction:</th>
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<td></td>
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### Error Calculation

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<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
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<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>8. Final revision received on ________. Before due date listed in Criteria 1?</th>
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</tr>
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### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |
| September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. | |
| October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 | |

## Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

| Yes | | | |

### FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infractions:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/21/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**
   
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   
   **Yes**

3. All required reports were received or noted on certification letter
   
   **Yes**

4. Authorized report format was used
   
   **Yes**

5. Debits equal credits
   
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   
   **N/A**

7. Total error rate is less than or equal to 2%
   
   **Yes**

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    **N/A**

16. Material Variance Explanation Form is submitted
    
    **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

| Notes/Errors |

MEETS ALL FINANCIAL REPORTING CRITERIA?  

**No**

Financial Report Review (Analyst Initials)  

| 1st | 2nd | 3rd | 4th |

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/5/2019. Was that on or before the due date? Yes
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</table>

| Error Calculation | Total Errors | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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4. Authorized report format was used
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5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
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   - Yes

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**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 2 | Error % | 0.00% |

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

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**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 0954  Fund Type G  Analyst Dgolez

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors: 0</td>
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<tr>
<td>Divided by Total Entries: 4</td>
</tr>
<tr>
<td>Error %: 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Note: Please use amounts reported on Report 7 to complete the Material Variance Form.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/24/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Amount entered on wrong line</td>
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<tr>
<td>“SCO Only” box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

Error Calculation

Total Errors 2
Divided by Total Entries 23
Error % 8.70%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 1420 and 3115 need 4 digits of BU number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
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<td>Error %</td>
</tr>
<tr>
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<td>0</td>
<td>7</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 9/17/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot; or &quot;)&quot; used</td>
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<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On the Certification Letter, it states “no activity to report” for Report 4 - Statement of Revenue. However, a Report 4 is submitted with activity. The amounts of the two revenue accounts were switched on the Detail Appropriation page of Report 1.

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st</td>
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</table>
1. The Budgetary Reports were received on 10/10/2019. Was that on or before the due date? No
July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
<td>12</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tr>
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<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(�&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/23/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   Subsidiary accounts missing
   "0"'s present in Encumbrance column
   Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
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<td>10</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/24/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

   **Possible Errors**
   - 1 error PER infraction:
     - Amount entered on wrong line
     - Wrong account numbers
     - "SCO Only" box used
   - 1 error for ALL infractions:
     - "0"s present in Encumbrance column
     - "0"s present in Amount column
     - Symbols such as "$", "-", or "(" used

   **Error Calculation**
   - Total Errors: 3
   - Divided by Total Entries: 19
   - Error %: 15.79%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On Detail Appropriation Page, Encumbrance side of account incorrect D/C sign listed. On the same form, one of the amounts listed under the reference which didn't have the budgeted balance assigned to it. On Material Variance Explanation Form, CY Revenue amount does not tie with report 7, and Report 15.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/6/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<tr>
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<th>Amount entered on wrong line</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/9/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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

Error Calculation

| Total Errors | Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 12/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors 2 Divided by Total Entries 35 Error % 5.71%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Incorrect subsidiaries for GLs 1420 and 3115.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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### Error Calculation

Total Errors 0 Divided by Total Entries 12 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 5
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<td>Error Calculation</td>
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<td>Divided by Total Entries 33</td>
<td>Error % 3.03%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

No GL account listed for first amount on Report 7.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/24/2019. Was that on or before the due date? 
   No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: 
   Amount entered on wrong line
   Wrong account numbers 
   "SCO Only" box used

   1 error for ALL infractions: 
   "0"s present in Encumbrance column 
   "0"s present in Amount column 
   Symbols such as "$", "-", or "(" used

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 6046  
**Agency Code:** 0977  
**Fund Type:** B  
**Analyst:** Csmithers

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 9/27/2019. Was that on or before the due date? **No**  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

**Possible Errors**

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<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

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<td>0.00%</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/14/2019. Was that on or before the due date? ________________ Yes

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________________ Yes

3. All required reports were received or noted on certification letter ________________ Yes

4. Authorized report format was used ___________________ Yes

5. Debits equal credits ___________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________________ N/A

7. Total error rate is less than or equal to 2% ___________________ Yes

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<th>&quot;0's present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? ________________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ___________________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ___________________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________________ N/A

16. Material Variance Explanation Form is submitted ________________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? ________________ N/A

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** ________________ No


**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes
   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used
   Error Calculation
   Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/10/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
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**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8073  
Agency Code 0977  
Fund Type N  
Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   
   **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?  Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%  Yes

---

**Possible Errors**

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<th>Wrong account numbers</th>
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8. Final revision received on _________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code  0981  
Fund Type  G  
Analyst  Mparris

BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/1/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0  Divided by Total Entries 0  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

   MEETS ALL FINANCIAL REPORTING CRITERIA?  No

   GAAP BASIS REPORTING CRITERIA

   17. Were GAAP adjustments and/or audit reports submitted on time?

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

   Notes/Errors

   FINANCIAL REPORTING CRITERIA CHECKLIST

   Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0990  
Agency Code 0981  
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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? _________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _________ Yes

3. All required reports were received or noted on certification letter _________ Yes

4. Authorized report format was used _________ Yes

5. Debits equal credits _________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _________ N/A

7. Total error rate is less than or equal to 2% _________ Yes

Possible Errors
1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   " SCO Only" box used

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation
<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>3</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ . Before due date listed in Criteria 1? _________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year _________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? _________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) _________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _________ N/A

16. Material Variance Explanation Form is submitted _________ Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? _________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? _________ Yes

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

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

1. The Budgetary Reports were received on 9/19/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - Symbols such as "$", "-", or "()" used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Error Calculation
   - Total Errors 0 Divided by Total Entries 17 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

   Notes/Errors

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Wrong account numbers</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors: 0 Divided by Total Entries: 7 Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   Yes

7. Total error rate is less than or equal to 2%  
   Yes

#### Possible Errors

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<th>Amount entered on wrong line</th>
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<th>1 error for ALL infractions:</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tr>
</tbody>
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#### Error Calculation

| Total Errors | Divided by Total Entries | 9999 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

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

### FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

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

8. Final revision received on 9/3/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 GL acct 1120 had incorrect amount ($379,447.00) s/b $379,448.00. No Material Variance form submitted with statement.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   \[ \text{July 31, 2019 - General Fund, SFEU, and Feeder Funds} \]  
   \[ \text{August 20, 2019 - All Other Funds} \]  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 8 | Error % | 0.00% |

8. Final revision received on 9/3/2019. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

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

   \[ \text{September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.} \]  
   \[ \text{October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01} \]

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
1. The Budgetary Reports were received on 8/29/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;+&quot;, or &quot;(&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

| Error Calculation | Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

### Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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</thead>
</table>

### Error Calculation

<table>
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<tr>
<th>Total Errors</th>
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<tbody>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number - **Yes**

3. All required reports were received or noted on certification letter - **Yes**

4. Authorized report format was used - **Yes**

5. Debits equal credits - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear - **N/A**

7. Total error rate is less than or equal to 2% - **No**

### Possible Errors

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### Error Calculation

Total Errors = 1  
Divided by Total Entries = 24  
Error % = 4.17%

8. Final revision received on ________. Before due date listed in Criteria 1? - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc - **N/A**

16. Material Variance Explanation Form is submitted - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? - **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Report 8 - subsidiaries on file not totaled correctly.

### MEETS ALL FINANCIAL REPORTING CRITERIA?  

No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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#### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/23/2019. Was that on or before the due date? _____ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _____ Yes

3. All required reports were received or noted on certification letter _____ Yes

4. Authorized report format was used _____ Yes

5. Debits equal credits _____ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _____ N/A

7. Total error rate is less than or equal to 2% _____ Yes

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8. Final revision received on _______. Before due date listed in Criteria 1? _____ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _____ N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? _____ N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) _____ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _____ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _____ N/A

16. Material Variance Explanation Form is submitted _____ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? _____ N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? _____ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>1 error for ALL infractions:</td>
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Error Calculation

| Total Errors | Divided by Total Entries | 8 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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**Possible Errors**

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**Error Calculation**

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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on 10/15/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

Subsidiary numbers not attached to GL 1410 and 3114 on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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8. Final revision received on 10/17/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Subsididary numbers not attached to GL 1410 and 3114 on Report 7

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 0989  Fund Type G  Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/28/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td></td>
<td>Wrong account numbers</td>
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</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<th>Calculation</th>
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<tbody>
<tr>
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<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(1)&quot; used</td>
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</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on __________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

**Financial Report Review (Analyst Initials)**  
| 1st | 2nd | 3rd | 4th |
**STATE CONTROLLER'S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number**: 3288  
**Agency Code**: 1045  
**Fund Type**: G  
**Analyst**: Rbhangal

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**  
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td><strong>Total Errors</strong></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**  
17. Were GAAP adjustments and/or audit reports submitted on time?

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes

Financial Report Review (Analyst Initials)  
<table>
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<tr>
<th></th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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</tr>
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<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>All required reports were received or noted on certification letter</td>
<td>No</td>
</tr>
<tr>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
<tr>
<td>Possible Errors</td>
<td></td>
</tr>
<tr>
<td>1 error PER infraction:</td>
<td></td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
<td></td>
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<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
<tr>
<td>Error Calculation</td>
<td></td>
</tr>
<tr>
<td>Total Errors 0 Divided by Total Entries 0 Error % 0.00%</td>
<td></td>
</tr>
<tr>
<td>Final revision received on 4/16/2020. Before due date listed in Criteria?</td>
<td>No</td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
<tr>
<td>Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

Agency did not originally submit required Report 5s or Report 15. Subsequently submitted without error.
1. The Budgetary Reports were received on 10/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/22/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Missing blocked flag code and agency assigned D to Element column on rpt 1 detail page.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Subsidiary accounts missing</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) No/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc No/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

- Ag used GL 1319 and 1600-01319 instead of 1315 and 1600-01315

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
--- | --- | --- | --- | ---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? No July 31, 2019 - General Fund, SFEU, and Feeder Funds August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Subsidiary accounts missing</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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<td></td>
<td></td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<th>Error %</th>
<th>520.00%</th>
</tr>
</thead>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Wrong Cat #, wrong subsidiary fund, missing subfund, missing blocked flag #

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0152  Agency Code: 1111  Fund Type: G  Analyst: Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Amount entered on wrong line</td>
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<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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<td>3</td>
<td>21</td>
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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

All sub-acct on rept 1 were incorrect

---

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot; SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation
Total Errors 1
Divided by Total Entries 16
Error % 6.25%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Missing blocked code on detail report 1

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date?
- **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
- **August 20, 2019 - All Other Funds**

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
- Yes

### 3. All required reports were received or noted on certification letter
- Yes

### 4. Authorized report format was used
- Yes

### 5. Debits equal credits
- Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
- N/A

### 7. Total error rate is less than or equal to 2%
- No

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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</thead>
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<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 1  
Divided by Total Entries 14  
Error % 7.14%

### 8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?
- No

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
- N/A

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
- Yes

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
- Yes

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
- Yes

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
- N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
- N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
- N/A

### 16. Material Variance Explanation Form is submitted
- Yes

### GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time?
- N/A

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

The incorrect appropriation was listed on the Detail Appropriation page of Report 1.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/20/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 2 Divided by Total Entries 23 Error % 8.70%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
   Rpt 1: B code was missing, Incorrect GL account.

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 9/27/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<td></td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;&quot;)&quot; used</td>
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<tr>
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<th>0</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Notes/Errors</th>
<th>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/11/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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<th>Error %</th>
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</thead>
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<tr>
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</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Subsidiary of GL 1600 was incorrect, and El code was missing. Subsidiary of GL 1600 was incorrect. The GL 1315 on Rpt 2 does not match Rpt 1. D account & accrual balance were missing on Rpt 15.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. 0239  
Agency Code 1111  
Fund Type G  
Analyst Dgolez

**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**  

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**  
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date?  
   - No  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - No

   **Possible Errors**
   - 1 error PER infraction: Amount entered on wrong line
   - Wrong account numbers
   - “SCO Only” box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   **1 error for ALL infractions:**
   - “0”s present in Encumbrance column
   - “0”s present in Amount column
   - Symbols such as “$”, “-”, or “()” used

   **Error Calculation**
   - Total Errors: 2
   - Divided by Total Entries: 41
   - Error %: 4.88%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?  
   - No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    - No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   **Notes/Errors**
   - (1) Criteria 7 Error: One error for missing block code. See SCO website Report 1 for preprinted form with all codes.  
   - (2) Note: Please break account 1600 out on the Subsidaries on File. Similar to Report 1.  
   - (3) Error: On Report 15, please include Statewide Assessments in column A as well. The Total of Column G should equal the sum of columns H - L.  
   - (4) Error: Please show reversal of PY Estimated Accruals in reverse Prior Year accruals on Report 5 and Report 15.  
   - (5) Criteria 7 Error: Incorrect amount reported for Accounts Payable, encumbrance exceed accruals.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- No

**FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
<tbody>
<tr>
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</table>
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/31/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

#### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column |
| "0"s present in Amount column | Symbols such as "$", ",", or "(" used |

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<th>22</th>
<th>Error %</th>
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<td>9.09%</td>
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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

1. Criteria 7 Error: The subsidiary number for GL Account 1600 should be preceded by a 0. (2) Criteria 7 Error: Incorrect subsidiary codes used. (3) Note: On Report 15, please include Statewide Assessments in column A; the total of column G should agree with the sum of columns H - L. (4) Error: On Report 15, please verify that Transactions per Agency Accounts agree to Report 7.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**Fund Number.** 0280  
**Agency Code.** 1111  
**Fund Type.** G  
**Analyst.** Anguyen

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/15/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td>1 error for ALL infractions:</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?  
   - **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

- GL 2125 on Rpt 7 & 8 do not match with Rpt 1.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

Financial Report Review (Analyst Initials)  

<table>
<thead>
<tr>
<th></th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
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<tbody>
<tr>
<td></td>
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</tbody>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**Fund Number.** 0295  
**Agency Code.** 1111  
**Fund Type.** G  
**Analyst.** Anguyen

### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date?  
   - [ ] No  
   - [X] Yes  
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.  
   - [X] Yes  

3. All required reports were received or noted on certification letter.  
   - [X] Yes  

4. Authorized report format was used.  
   - [X] Yes  

5. Debits equal credits.  
   - [X] Yes  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear.  
   - [X] N/A

7. Total error rate is less than or equal to 2%.  
   - [ ] No  
   - [X] Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<th>&quot;0&quot;s present in Amount column</th>
</tr>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

| Total Errors | 2 | Divided by Total Entries | 17 | Error % | 11.76% |

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?  
   - [ ] No  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year.  
   - [X] Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.  
    - [X] Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - [X] Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s).  
    - [X] Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s).  
    - [X] N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances.  
    - [X] N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    - [X] N/A

16. Material Variance Explanation Form is submitted.  
    - [X] Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - [X] N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Rpt 1: 1600.01315 (0 before the GL number). Agency should not use GL 2125 for Revolving fund accrual on any of year-end financial reports.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- [ ] No

**Financial Report Review (Analyst Initials)**

| 1st | 2nd | 3rd | 4th |

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE Controller's Office
2018-19 year-end financial reporting criteria checklist

Fund number. 0305  Agency Code 1111  Fund Type G  Analyst Xsun

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

1. The Budgetary Reports were received on 11/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

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

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

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

Gaap Basis Reporting Criteria
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Meets all financial reporting criteria? No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0310  
Agency Code 1111  
Fund Type G  
Analyst Xsun**

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

1. The Budgetary Reports were received on 11/20/2019. Was that on or before the due date? **No**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds  
August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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**Error Calculation**

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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0317  Agency Code 1111  Fund Type G  Analyst Rbhangel

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0319  Agency Code 1111  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/18/2019. Was that on or before the due date? July 31, 2019 - General Fund, SFEU, and Feeder Funds August 20, 2019 - All Other Funds No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>0&quot;s present in Encumbrance column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;,&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 30 Error % 3.33%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1 appropriation page, Source Fund number is missing for Approp. 2018-001-90-64-F. GL 1410 and 3114 should have four digit fund number as subsidiary code.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  

   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

### Possible Errors

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<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
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<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>3.03%</td>
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</tbody>
</table>

8. Final revision received on 11/13/2019. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

On Report 1, GL 1600 should have 0 before the subsidiary GL number.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>21</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 11/19/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td></td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>No</td>
</tr>
</tbody>
</table>

Possible Errors

<table>
<thead>
<tr>
<th>Possible Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td></td>
<td>Wrong account numbers</td>
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<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
<tr>
<td>Total Errors</td>
<td>1 Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? | No |
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes |
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | No |
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |
16. Material Variance Explanation Form is submitted | Yes |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

Notes/Errors

Missing the SUBFUND GL Code for "Reimbursements 1185-Speech-LA FY2018 001 90 65 F" on Report 2 form # 571-C
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/23/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) No

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Revision 3/6/2020 for reclassification of SMIF amount 1410.0702. NOTE: Rept 1-Please do not submit blank pages. Rept 5- do not include accrual for appropr 2016-001; SCO expenditures total equals 157,157.07. Rept 15- PY accrual section is missing PGM 18-20-2017 and 150300-R-2017; SCO also did not record agency "Adjustments to SCO accts" since PY were estimates and actuals were rec'd late and not processed.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0400**  Agency Code **1111**  Fund Type **G**  Analyst **Aelhady**

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/19/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
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<td></td>
<td></td>
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<tr>
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<th>&quot;0&quot;s present in Amount column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;(&quot; used</td>
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</tbody>
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<table>
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<th>Error Calculation</th>
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<th>Error %</th>
</tr>
</thead>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
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<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>#14: Rept 7 - need footnote for abnormal Expenditure balance NOTES: Rept 1- Please do not submit blank pages. Rept5 - did not enter the reverse PY expenditures so the total Exp amt does not match SCO $543.43. Rept 15- FY1986 PY accruals do not match with SCO records because they were estimates. MVF - includes PY Exp and Rev amts when no actuals were ever submitted to SCO. The amts entered do not match balances.</td>
</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/31/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Revisor to reclassify a portion of SMIF to fund 0702. NOTES: Rept 5- does not have correct totals for 2017 and 2016 appropriations due to Fi$Cal and the PY estimate reports, and format with the mailcode and does not match SCO records on the website. Rept4- Please do not submit Fi$Cal version reports. Rept 15- 2017 pgm 31 6/30 balance per SCO is off by 30,000; Acct 9000 total does not match Rept 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0459  Agency Code 1111  Fund Type G  Analyst Aesterson

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
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<th>&quot;0&quot;s present in Amount column</th>
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<td>0.00%</td>
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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Note: Please do not modify the amounts that the SCO posts above the line on the report 5.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<tr>
<th>Possible Errors</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation:

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<th>Error %</th>
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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Error; on Report 1, subsidiary was not provided for GL 3114

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 11/6/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

<table>
<thead>
<tr>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;:&quot; used</td>
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</table>

Error Calculation

Total Errors 1 Divided by Total Entries 22 Error % 4.55%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Error for #7 agency did not provide revenue codes.
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/3/2019. Was that on or before the due date?    No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number        Yes

3. All required reports were received or noted on certification letter        Yes

4. Authorized report format was used        Yes

5. Debits equal credits        Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear        N/A

7. Total error rate is less than or equal to 2%        Yes

Possible Errors

1 error PER infraction: 
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions: 
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors: 0

Divided by Total Entries: 112

Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?    N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year    N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)        Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)        Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc    N/A

16. Material Variance Explanation Form is submitted        Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?    N/A

   September 03, 2019    - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019     - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?    No
FINANCIAL REPORTING CRITERIA CHECKLIST

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 11/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
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</table>

Error Calculation

- Total Errors: 2
- Divided by Total Entries: 37
- Error %: 5.41%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

- Rpt 3: 0 was missing before GL amount. Rpt 1 was missing #3 on B column. Rpt 8-Subsidiaries on file: Sub account was incorrect used for GL 1600, 1730, 5330. GL 1420 & GL 3115 were missing on due to/from other funds.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

**Possible Errors**

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<th>1 error PER infraction:</th>
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<tr>
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**Error Calculation**

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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Rpt 1: GL 3114 needs four digit fund number. Rpt 5, 2018-001 the total of appropriation was incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/19/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 22 | Error % | 0.00% |

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0735  Agency Code 1111  Fund Type G  Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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Error Calculation

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<th>Divided by Total Entries</th>
<th>Error %</th>
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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 1: GL 1600.0XXXX, 0 before the GL number. Rpt 5 was missing footnote & Exp differences due to PY estimates. Rpt 8-Subsidiaries on file: GL 5330 was incorrect subsidiary code used, the amount of GL 1600.01315 & GL 3410 don't match with Rpt1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/20/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

Possible Errors

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<th>Total Errors</th>
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<th>Error %</th>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
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| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or ")" used |

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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
   Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
   No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
   Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
   Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
   N/A

16. Material Variance Explanation Form is submitted
   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
   N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Rpt3 needs to have a 0 before Revenue/Object accounts. The balance of actual revenues on Rpt 4 was incorrect. There is a duplicate between Rpt 1 & Rpt 3

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

<table>
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<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number.  0752  Agency Code  1111  Fund Type  G  Analyst  Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/22/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

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

   Error Calculation
   Total Errors 1 Divided by Total Entries 28 Error % 3.57%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors:

Report 1 page 4 of 5 wrong ref number used. F account missing subfund.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

- GL account 3114 needs to be followed by a fund number. GL account 1600 is followed by "0" before subaccount. 1600 can't be sum of 1315 and 1319. 1410.0681 needs to match revenue code 0150300.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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<tr>
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<th>Amount entered on wrong line</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

| Total Errors | Divided by Total Entries | 20 | Error % | 0.00% |

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
1. The Budgetary Reports were received on 10/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors 1 Divided by Total Entries 31 Error % 3.23%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 3 filled out incorrectly.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0759  Agency Code 1111  Fund Type G  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? ___________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________ Yes

3. All required reports were received or noted on certification letter ___________ Yes

4. Authorized report format was used ___________ Yes

5. Debits equal credits ___________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________ N/A

7. Total error rate is less than or equal to 2% ___________ Yes

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 23 Error % 0.00%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? ______ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A

16. Material Variance Explanation Form is submitted ________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Appn 2018-001-97-D missing a 3 under "B"

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? [No]
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [No]

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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;=&quot;-, or &quot;()&quot; used</th>
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</table>

**Error Calculation**

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<thead>
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<th>28</th>
<th>Error %</th>
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<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? [No]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [Yes]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [No]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [Yes]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

1600 needs a 0 before the GL# for example 1600.01315.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [No]

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Description</th>
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<td>Amount entered on wrong line</td>
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<tr>
<td>1 error for ALL infractions:</td>
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<td></td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
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<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
<td>0</td>
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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

Financial Reporting Criteria Checklist
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/31/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<table>
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<th>1 error for ALL infractions:</th>
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<tr>
<td>&quot;O&quot;s present in Encumbrance column</td>
<td>&quot;O&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

   Error Calculation

   Total Errors 3
   Divided by Total Entries 33
   Error % 9.09%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On report block code missing for one of the appropriation. Please use report 1 template posted on SCO website. On Material Variance Explanation Form, CY Revenue amount listed incorrect. CY revenue should include only 2018/19 revenue. On Report 1, agency listed the whole SMIF interest amount accrued in GL 1410.0681. However, part of the amount belongs to GL 1410.0702.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 2
   Divided by Total Entries 23
   Error % 8.70%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
On Report 1, agency listed the whole SMIF interest amount accrued in GL 1410.0681. However, part of the amount belongs to GL 1410.0702. On Material Variance Explanation Form, Transfers In amount not listed in CY column.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/15/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Number entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<tr>
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<tr>
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<th>&quot;0&quot;s present in Amount column</th>
</tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td></td>
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**Error Calculation**

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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

<table>
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<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<th>3rd</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0771  
Agency Code 1111  
Fund Type G  
Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 22 Error % 4.55%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, agency listed the whole SMIF interest amount accrued in GL 1410.0681. However, part of the amount belongs to GL 1410.0702.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/31/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

   Error Calculation
   Total Errors 3 Divided by Total Entries 34 Error % 8.82%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, GL 1730 has incorrect subaccount listed. On Due To/From incorrect GL listed. On Report 1, agency listed the whole SMIF interest amount accrued in GL 1410.0681. However, part of the amount belongs to GL 1410.0702.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE  
2018-2019 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0775  Agency Code 1111  Fund Type G  Analyst Matif

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

1. The Budgetary Reports were received on 11/19/2019. Was that on or before the due date?
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 1 Divided by Total Entries 24</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, agency listed the whole SMIF interest amount accrued in GL 1410.0681. However, part of the amount belongs to GL 1410.0702.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No

JULY 31, 2019 - General Fund, SFEU, and Feeder Funds
AUGUST 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>2</td>
<td>27</td>
<td>7.41%</td>
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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

SEPTEMBER 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

OCTOBER 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

For report 1, Please use pre-printed template provided on the SCO website and do not submit blank form of report 1. On Report 1, agency listed the whole SMIF interest amount accrued in GL 1410.0681. However, part of the amount belongs to GL 1410.0702.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# Financial Reporting Criteria Checklist

**Fund Number:** 0779  
**Agency Code:** 1111  
**Fund Type:** G  
**Analyst:** Anguyen

## Budgetary/Legal Basis Reporting Criteria

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

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 11/15/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
</tbody>
</table>
|                       | **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
|                       | **August 20, 2019 - All Other Funds**                      |
| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes    |
| 3. All required reports were received or noted on certification letter | Yes    |
| 4. Authorized report format was used | Yes    |
| 5. Debits equal credits | Yes    |
| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A    |
| 7. Total error rate is less than or equal to 2% | No     |

### Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 err PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 err for ALL infactions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;,(&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>2</td>
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</tr>
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</table>

<table>
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<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?</td>
<td>No</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>No</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>Yes</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>No</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

## GAAP Basis Reporting Criteria

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
</tbody>
</table>
|                       | **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
|                       | **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

### Notes/Errors

Rpt 1: GL 1600 needs 0 before the GL number. Rpt 3 was missing 0 before Revenue/object accounts.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No
**BUDGETARY/Legal Basis Reporting Criteria**

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

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date?
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **N/A**

4. Authorized report format was used
   - **N/A**

5. Debits equal credits
   - **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
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<tr>
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<tr>
<td>&quot;0&quot;'s present in Encumbrance column</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?
   - **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - **N/A**

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**
1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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

**Error Calculation**

| Total Errors | Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", ",", or "(())" used

Error Calculation

Total Errors 0 Divided by Total Entries 7 Error % 0.00%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
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Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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<td>11</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 11/19/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

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<table>
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<tr>
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<th>22</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td>4.55%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

On report 1 appropriation page, source fund number of F account is incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>Error Type</th>
<th>Details</th>
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<tr>
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<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2</td>
<td>50.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Material Variance Form does not tie to Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 11/15/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

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

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Wrong account numbers</th>
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<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

Error Calculation

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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 3122  **Agency Code:** 1111  **Fund Type:** G  **Analyst:** Matif

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/31/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<td>Amount entered on wrong line</td>
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<td></td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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**Error Calculation**

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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On report 1, Incorrect GL account listed. On Due To/From Other Funds subsidiary fund and org were listed incorrect column. Please do not submit bank forms of report 1. On Report 1, agency listed the whole SMIF interest amount accrued in GL 1410.0681. However, part of the amount belongs to GL 1410.0702. At the same time, SMIF interest was under accrued the adjustment was made for the amount of $32.29 to match SCO balance.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/27/2019. Was that on or before the due date? ____________ No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ N/A

### Possible Errors

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<tr>
<td>Wrong account numbers</td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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### Error Calculation

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<th>Total Errors</th>
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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? ____________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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<th>Notes/Errors</th>
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
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</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number. 3139**

**Agency Code 1111**

**Fund Type G**

**Analyst Dgolez**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

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

1. The Budgetary Reports were received on 11/19/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>- Amount entered on wrong line</td>
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<tr>
<td>- Wrong account numbers</td>
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<td>- &quot;SCO Only&quot; box used</td>
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<td>1 error for ALL infractions:</td>
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<tr>
<td>- &quot;0&quot;s present in Encumbrance column</td>
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<td>- &quot;0&quot;s present in Amount column</td>
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<td>- Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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Error Calculation

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</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? ____________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ No

### Possible Errors

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### Error Calculation

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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? ____________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 1600's subsidiary code should have 0 before the GL number.

MEETS ALL FINANCIAL REPORTING CRITERIA? ____________ No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3252  Agency Code 1111  Fund Type G  Analyst Ftoure

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

1. The Budgetary Reports were received on 11/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

Drill Down to: 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/20/2019. Was that on or before the due date?  
   No  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or "()" used |
|-----------------------------|----------------------------------|-------------------------------|---------------------------------
| Total Errors Divided by Total Entries | 1 | 40 | 2.50% |

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A  
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Account 3114.3288 was incorrectly listed on the original Report 1 that was submitted. The incorrect amounts were listed for accounts 2500 and 4050 on Reports 7 and 8.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date?</td>
<td>No</td>
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<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
<td>Amount entered on wrong line</td>
<td></td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
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<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
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<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;:[(])&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on _______. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>No</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

Fund 3294000 1111 2018 501 had a PY accrual of $137,618.86, no CY expenditure or CY accrual.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
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</tr>
</tbody>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/12/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

   Notes/Errors
   Please do mention on the Cert Letter if there is no activity for the each report. Report 7, Report 8, Due To/From Other Funds/ Appropriations Supplemental Form, and Material Variance Explanation Form were submitted blank and cert letter didn’t mentioned no activity to Report.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3315  
Agency Code 1111  
Fund Type G  
Analyst Xsun

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

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 9250
Agency Code: 1111
Fund Type: N
Analyst: Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/20/2019. Was that on or before the due date?  No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  No

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
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</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on 4/16/2020. Before due date listed in Criteria 1?  No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, agency listed the whole SMIF interest amount accrued in GL 1410.0681. However, part of the amount belongs to GL 1410.0702. Prior Year ending balance didn't match with current year beginning balance on report 7. Report 7 was revised. However, there were not any other reports revised which affect the fund balance on rsubmitted original set of financial reports.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? **Yes**
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

Notes/Errors

Note: If there is no activity for Report 22 please include "No activity to report" on the certification letter.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

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

---

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 8
- Error %: 0.00%

8. Final revision received on 9/16/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)
<table>
<thead>
<tr>
<th>Criteria</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>No</td>
</tr>
<tr>
<td>8. Final revision received on 10/14/2019. Before due date listed in Criteria 1?</td>
<td>No</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
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</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>No</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
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<td>Yes</td>
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<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
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</tr>
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<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
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</table>

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / TC 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: 
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions: 
   - 0's present in Encumbrance column
   - 0's present in Amount column
   - Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? ____________
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

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

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
   N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
   Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
   N/A

16. Material Variance Explanation Form is submitted
   Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?
   N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors
Missing the accrual amount on report 5 FY:2018, item:001.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 1/8/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
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<td>2.22%</td>
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</table>

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

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16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

Posted 3114.0067 (own agency) Should be 3115.0067.
1. The Budgetary Reports were received on 12/31/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
</tr>
</thead>
<tbody>
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<td>Amount entered on wrong line</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>0</td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 1/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/8/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

Total Errors: 0
Divided by Total Entries: 42
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0299  Agency Code 1701  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

1. The Budgetary Reports were received on 1/8/2020. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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7. Total error rate is less than or equal to 2% No

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</table>

Error Calculation
Total Errors 1  Divided by Total Entries Error % 0.00%

8. Final revision received on 1/15/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
agency sent in revised statements to fix the accounts payable abnormal balance that were incorrect. I will fix the error and notify the agency of my correct. This will save time!

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 1/8/2020. Was that on or before the due date? No
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<tr>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*
   *October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th
1. The Budgetary Reports were received on 12/12/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 9 needs a beginning fund balance, and an ending balance. Requested a revision

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 1750  Fund Type G  Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0  Divided by Total Entries 0  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 0990  
Agency Code: 1750  
Fund Type: N  
Analyst: Jgraham

**STATE CONTROLLER’S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 11/15/2019. Was that on or before the due date? No
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

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

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 11/15/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/29/2019. Was that on or before the due date?  
   **Yes**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number   **Yes**

3. All required reports were received or noted on certification letter   **Yes**

4. Authorized report format was used   **Yes**

5. Debits equal credits   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear   **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

GAAP BASIS REPORTING CRITERIA

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    **N/A**
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Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA?  
**Yes**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/29/2019. Was that on or before the due date? Yes
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Yes</th>
</tr>
</thead>
</table>

### Notes/Errors
# BUDGETARY/Legal Basis Reporting Criteria

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

## Fund Number.
0942

## Agency Code
2100

## Fund Type
N

## Analyst
Sngo

### 1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?

- **Yes**

  - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
  - **August 20, 2019** - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

- **Yes**

### 3. All required reports were received or noted on certification letter

- **Yes**

### 4. Authorized report format was used

- **Yes**

### 5. Debits equal credits

- **Yes**

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

- **N/A**

### 7. Total error rate is less than or equal to 2%

- **Yes**

### Error Calculation

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td></td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Errors 0 Divided by Total Entries 7</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

### 8. Final revision received on 8/19/2019. Before due date listed in Criteria 1?

- **Yes**

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

- **N/A**

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

- **N/A**

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

- **N/A**

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

- **Yes**

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

- **N/A**

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

- **N/A**

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

- **N/A**

### 16. Material Variance Explanation Form is submitted

- **Yes**

## GAAP Basis Reporting Criteria

### 17. Were GAAP adjustments and/or audit reports submitted on time?

- **N/A**

  - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
  - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **Yes**

---

**Financial Report Review (Analyst Initials)**

- 1st
- 2nd
- 3rd
- 4th
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors: 0 Divided by Total Entries: 43 Error %: 0.00%

8. Final revision received on 9/10/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
<td>&quot;0&quot;'s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(())&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 12/18/2019. Was that on or before the due date?  
   **No**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on _ ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  

1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/2/2020. Was that on or before the due date? ____________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(()) used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 49 | Error % | 0.00% |

8. Final revision received on ____________. Before due date listed in Criteria 1? ____________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 12/10/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
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<tr>
<td>Divided by Total Entries: 28</td>
</tr>
<tr>
<td>Error %: 0.00%</td>
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</table>

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/28/2020. Was that on or before the due date? __________
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   __________

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   __________

3. All required reports were received or noted on certification letter
   __________

4. Authorized report format was used
   __________

5. Debits equal credits
   __________

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   __________

7. Total error rate is less than or equal to 2%
   __________

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors: 9
   Divided by Total Entries: 60
   Error %: 15.00%

8. Final revision received on __________. Before due date listed in Criteria 1? __________

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   __________

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    __________

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    __________

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    __________

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    __________

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    __________

16. Material Variance Explanation Form is submitted
    __________

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    __________

   Notes/Errors
   On Report 1, GL 1420 and GL 3115 missing the 4 digits subaccount (BU number). On Form 571-C of Report 1, Clearing Account (program 99) amounts didn’t match with the ACL (Tab Run). On report 5 same errors PG99. Some of the accounts on Report 7 didn’t match with report 1. Report 8 subsidiaries on file, Incorrect subsidiary info provided for GL 1420/3115 fund number listed instead of BU #.

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 1/17/2020. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
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<tr>
<td>Subsidiary accounts missing</td>
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</tbody>
</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tbody>
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<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal Basis Reporting Criteria**

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

1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
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<tr>
<th>1 error PER Infraction:</th>
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<tbody>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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**Error Calculation**

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8. Final revision received on N/A
   - Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Footnote missing regarding abnormal balances on report 5.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
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</table>
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0813  Agency Code 2240  Fund Type N  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/24/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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Error Calculation

Total Errors 1 Divided by Total Entries 30 Error % 3.33%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Due To 0501 should truly be Due To 0698.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   **Possible Errors**

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   **Error Calculation**

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<th>Total Errors</th>
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<th>Error %</th>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Agency recorded its fund as a SF for GL3114 instead fund 0462

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0927  
**Agency Code** 2240  
**Fund Type** N  
**Analyst** Matif

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? ___ No 
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____ Yes

3. All required reports were received or noted on certification letter ____ Yes

4. Authorized report format was used ____ Yes

5. Debits equal credits ____ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____ N/A

7. Total error rate is less than or equal to 2% ____ No

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

**Error Calculation**

Total Errors: 3  
Divided by Total Entries: 33  
Error %: 9.09%

8. Final revision received on _______. Before due date listed in Criteria 1? ____ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? ____ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____ N/A

16. Material Variance Explanation Form is submitted ____ Yes

**GAAP BASIS REPORTING CRITERIA**

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

   - September 03, 2019 - GAAP adjustments. Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On Report 8, Subsidiaries on file subaccounts information was not listed (GL 1600, and GL 1730). On Material Variance Explanation Form Transfers out amount listed on PY column However, There was not any Transfers Out amount reported on Prior year Financial Statements.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**1. The Budgetary Reports were received on 1/24/2020. Was that on or before the due date?**

- **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
- **August 20, 2019 - All Other Funds**

**2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**

**3. All required reports were received or noted on certification letter**

**4. Authorized report format was used**

**5. Debits equal credits**

**6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**

**7. Total error rate is less than or equal to 2%**

<table>
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<th>Possible Errors</th>
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<td><strong>1 error for ALL infractions:</strong></td>
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**Error Calculation**

- **Total Errors**: 1
- **Divided by Total Entries**: 41
- **Error %**: 2.44%

**8. Final revision received on ________. Before due date listed in Criteria 1?**

**9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**

**10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**

**11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**

**12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**

**13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**

**14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**

**15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**

**16. Material Variance Explanation Form is submitted**

**GAAP BASIS REPORTING CRITERIA**

- **17. Were GAAP adjustments and/or audit reports submitted on time?**

  - **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
  - **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

- On Report 8, Subsidiaries on File GL 2170 subaaccount 0001 missing.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**

**Financial Report Review (Analyst Initials)**

<table>
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<th>2nd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/10/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 33 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

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

1. The Budgetary Reports were received on 10/11/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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</table>

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

### Possible Errors

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<thead>
<tr>
<th>Error Category</th>
<th>Rule Details</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Amount entered on wrong line, Wrong account numbers, &quot; SCO Only&quot; box used, Subsidiary accounts missing, No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>18</td>
<td>22.22%</td>
</tr>
</tbody>
</table>

8. Final revision received on 1/14/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

1. Criteria 7 Error: One error for GL 2500/4050 not being reported on Report 7.
2. Criteria 7 Error: One error for GL 65/1140 not matching SCO's records.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0980  
**Agency Code:** 2240  
**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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/10/2019. Was that on or before the due date?  
   **No**
   
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter?  
   **Yes**

4. Authorized report format was used?  
   **Yes**

5. Debits equal credits?  
   **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear?  
   **N/A**

7. Total error rate is less than or equal to 2%?  
   **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0's present in Encumbrance column</td>
<td>&quot;0's present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;/&quot; used</td>
<td></td>
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</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 2 | Divided by Total Entries | 27 | Error % | 7.41% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year?  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year?  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)?  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)?  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances?  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc?  
    **N/A**

16. Material Variance Explanation Form is submitted?  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Agency submitted Financial Statements with debits and Credits not equal. And, Report 7 not matching Report 8 Subsidaries on file debits and credits. Notified agency on 12-11-2019 of errors. Also, cash in state treasury did not match the Fiscal system agency sent in adjusting entry Report 3 to bring the Cash in state Treasury to the correct ending balance amount.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/11/2019. Was that on or before the due date? **No**  
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**
3. All required reports were received or noted on certification letter **Yes**
4. Authorized report format was used **N/A**
5. Debits equal credits **N/A**
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**
7. Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**
16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
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<tr>
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</tbody>
</table>
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0985  **Agency Code.** 2240  **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](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date?</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>Subsidiary accounts missing</td>
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<tr>
<td>Wrong account numbers</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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

<table>
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<tr>
<th>Date</th>
<th>Notes</th>
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<tr>
<td>September 03, 2019</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019</td>
<td>- Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

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

1. The Budgetary Reports were received on 12/10/2019. Was that on or before the due date? **No**
   
   **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infractions:</td>
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<tr>
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<td>No agency/fund number on first page</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Material Variance Explanation Form did not include the CY revenue.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
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<th>3144</th>
<th>Agency Code</th>
<th>2240</th>
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<th>G</th>
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<th>Rbhangal</th>
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</thead>
</table>

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/18/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**
3. All required reports were received or noted on certification letter **Yes**
4. Authorized report format was used **Yes**
5. Debits equal credits **Yes**
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**
7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**
16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3165  Agency Code: 2240  Fund Type: G  Analyst: Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 3228  **Agency Code** 2240  **Fund Type** G  **Analyst** Cquinn

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/18/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%  
   - Possible Errors
     - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
     - Subsidiary accounts missing
     - No agency/fund number on first page
   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or ")" used

   **Error Calculation**
   
   Total Errors 1  
   Divided by Total Entries 27  
   Error % 3.70%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Do not submit blank Report 1 pages.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **3237**  
Agency Code **2240**  
Fund Type **G**  
Analyst **Cquinn**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/3/2019. Was that on or before the due date? __________ No  
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 12/10/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3329  Agency Code 2240  Fund Type G  Analyst Ygreen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>No agency/fund number on first page</td>
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<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
</tr>
</tbody>
</table>

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<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 999 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6037  Agency Code 2240  Fund Type B  Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"'s present in Encumbrance column
- "0"'s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 1 Divided by Total Entries 2 Error % 50.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Ag rced Rev code for all 12 rpts 1 under Sfund on Dtail Rpte. No Enc amts were not submitted until requested.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>No errors</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors

   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 4 Divided by Total Entries 24 Error % 16.67%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Category numbers were misposted to the Program fields in 6066001. Abnormal transfer out balance, due to PY accrual reversal, mual entries were

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date? **No**  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Report 1 expenditure accruals were miscoded to the program field, rather than the category field.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/24/2020. Was that on or before the due date?  **No**
   - **June 30, 2019**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
<tbody>
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<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
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<td></td>
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<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
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<td></td>
</tr>
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</table>

8. Final revision received on _______. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  **No**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
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</table>
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number: **6069**  
Agency Code: **2240**  
Fund Type: **B**  
Analyst: **sataylor**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

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<th>Possible Errors</th>
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8. Final revision received on ________ . Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
   - **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**  
   - **No**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/24/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<tr>
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<tr>
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</tbody>
</table>

   | 1 error for ALL infractions: |
   | "0"s present in Encumbrance column |
   | "0"s present in Amount column |
   | Symbols such as "$", "-", or "()" used |

   Error Calculation

   | Total Errors | 2 |
   | Divided by Total Entries | 4 |
   | Error % | 50.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Revenue and expenditure accruals booked backwards (debit revenue, credit expenditures). Abnormal T/I balance reclassified to T/O for reporting purposes.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6071  Agency Code 2240  Fund Type B  Analyst sataylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

This fund is supposed to have a zero fund balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

*Fund Number:* 6082  
*Agency Code:* 2240  
*Fund Type:* B  
*Analyst:* Ftoure

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 1/2/2020. Was that on or before the due date?  
   - **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **No**

7. Total error rate is less than or equal to 2%  
   - **N/A**

<table>
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<tr>
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</tr>
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</tr>
</tbody>
</table>

| 1 error for ALL infractions:                                                   |  |
| "0"s present in Encumbrance column                                             |  |
| "0"s present in Amount column                                                  |  |
| Symbols such as "$", "-", or ")" used                                          |  |

**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

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

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Ag added Prg 20 on R acct 0250300 for for 6082304 when there is none. 1/27/20 - The SCO do not have any records to match the accounts GL 2119 $39,443,010 D and GL 5380 $39,443,010 C that are included on your Reports 7 and 8. These GL accounts were not included on the Report 1 accruals submitted. Please submit the appropriate report/accurals so that these amounts are included in the SCO records.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number. 6084
Agency Code 2240
Fund Type B
Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

   Error Calculation
   Total Errors 0 Divided by Total Entries 28 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc No

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
#5: Fund 6084001 had debits and credits did not equal.
#15: Fund 6084004 had the accrual amount exceeded the budget (2240-501/601-6084004). The revisions were required to fix the problem.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</th>
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</table>

Error Calculation

Total Errors 3 Divided by Total Entries 11 Error % 27.27%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. No

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Attempted to accrue to 2 appropriations which were not authorized. Over-accrued against one appropriation. Did not include support for post 6/30 budget increases or correctly disclose them on the Report 5s.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8092  
Agency Code 2240  
Fund Type N  
Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tbody>
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<td>Divided by Total Entries 2</td>
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<td>Error % 0.00%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

NOTE #3: Rept 7- Report 8 is blank but listed on cert letter. Need to list with "No Activity to Report" at the end.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 9736  Agency Code 2240  Fund Type N  Analyst sataylor

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

1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date? ________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________ Yes

3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

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<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<tbody>
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<td>Subsidiary accounts missing</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td></td>
</tr>
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</tbody>
</table>

Error Calculation

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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A

16. Material Variance Explanation Form is submitted ________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________ No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? ________ No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors 2 Divided by Total Entries 55 | Error % 3.64% |

8. Final revision received on 9/17/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Subsidiary is needed for GL 1730.0666. Subsidiary is not needed for GL 4050, however the corresponding GL 2500 is needed.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0698  
Agency Code: 2245  
Fund Type: N  
Analyst: Cquinn

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Error Calculation |
|-------------------|-------------------|
| Total Errors | 2 |
| Divided by Total Entries | 15 |
| Error % | 13.33% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Per Janti Tam's email of 12/14/17, use GL 5380 to offset GL 2119, not GL 1390.02119. When determining whether to use a subsidiary number for a GL account, refer to Year-End Financial Reports Procedure Manual section on Report 7 for nongovernmental funds (page 93), item 4, GLAN. GL 9811 is not listed and should not have a subsidiary number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Status</th>
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<td>Yes</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Possible Errors**

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<tr>
<th>Error</th>
<th>Calculation</th>
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<tbody>
<tr>
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<td></td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidary accounts missing</td>
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<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. 

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

   Error Calculation
   Total Errors 3 Divided by Total Entries 38 Error % 7.89%

8. Final revision received on 2/21/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The type and block flag were not included for one of the appropriations on the Detail Appropriation page of Report 1. The incorrect amount was listed for account 1730.0602 on the original Report 1 that was submitted. Appropriation 2018-001:96 was incorrectly listed on the original Report 1 that was submitted. This amount was already included in the 06/30 balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? [ ] No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [ ] Yes

3. All required reports were received or noted on certification letter [ ] Yes

4. Authorized report format was used [ ] Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<th>Error %</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

<table>
<thead>
<tr>
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<td>Subsidiary accounts missing</td>
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<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0042   Agency Code 2600   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

<p>| | | | | |</p>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date?</td>
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<tr>
<td></td>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
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<td></td>
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<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<tr>
<td>7. Total error rate is less than or equal to 2%</td>
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**Possible Errors**

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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<tbody>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
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</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
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<td></td>
<td></td>
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<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
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<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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GAAP BASIS REPORTING CRITERIA

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<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
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<td></td>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
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</table>
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0046  
Agency Code 2600  
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

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

A fund number was originally listed in Report 1, Due to other Appropriations (3115), rather than an agency number.
BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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<tr>
<th>Possible Errors</th>
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<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;'s present in Encumbrance column</td>
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<td>&quot;0&quot;'s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
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16. Material Variance Explanation Form is submitted  
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GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

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

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

**Budgetary/Legal Basis Reporting Criteria**

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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</tr>
<tr>
<td>No agency/fund number on first page</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<tr>
<th><strong>Error Calculation</strong></th>
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<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
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4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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### Possible Errors

- **1 error PER infraction:** 
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- **1 error for ALL infractions:**
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "(" used

### Error Calculation

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<th>Total Errors</th>
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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**Possible Errors**

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<td>Error %</td>
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**GAAP BASIS REPORTING CRITERIA**

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3. All required reports were received or noted on certification letter Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% N/A

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

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

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**Error Calculation**

- Total Errors 0
- Divided by Total Entries 0
- Error % 0.00%

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---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6063 Agency Code 2600 Fund Type B Analyst Ygreen

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

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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

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Notes/Errors

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

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Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

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### Possible Errors

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### Error Calculation

Total Errors 0

Divided by Total Entries 0

Error % 0.00%

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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Financial Report Review (Analyst Initials)

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BUDGETARY/Legal BASIS REPORTING CRITERIA

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Fund Number: 6053  
Agency Code: 2640  
Fund Type: B  
Analyst: Cwylie

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
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5. Debits equal credits  
   Yes

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7. Total error rate is less than or equal to 2%  
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Divided by Total Entries 0  
Error % 0.00%

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   N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
   N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
   N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
   N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
   N/A

16. Material Variance Explanation Form is submitted  
   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

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**Fund Number.** 0001  
**Agency Code** 2660  
**Fund Type** G  
**Analyst** Sataylor

### 1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?  
**Yes**

- **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
- **August 20, 2019 - All Other Funds**

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
**Yes**

### 3. All required reports were received or noted on certification letter  
**Yes**

### 4. Authorized report format was used  
**Yes**

### 5. Debits equal credits  
**Yes**

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
**N/A**

### 7. Total error rate is less than or equal to 2%  
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### GAAP BASIS REPORTING CRITERIA

- **17. Were GAAP adjustments and/or audit reports submitted on time?**  
  **N/A**

  - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
  - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   Subsidiary accounts missing
   No agency/fund number on first page
   0"s present in Encumbrance column
   0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
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   - **Yes**
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **N/A**

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8. Final revision received on ________. Before due date listed in Criteria 1?
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **No**

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    - **No**

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - **N/A**

    **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

- Missing Reports 1, and 5, Subsidiary on File, and DueTo/DueFrom were missing

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0045  
Agency Code 2660  
Fund Type G  
Analyst Ygreen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
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7. Total error rate is less than or equal to 2%  
   N/A

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16. Material Variance Explanation Form is submitted  
    N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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### Error Calculation

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<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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</table>

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td>Final revision received on __________. Before due date listed in Criteria 1? N/A</td>
</tr>
<tr>
<td>9.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A</td>
</tr>
<tr>
<td>10.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No</td>
</tr>
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<td>11.</td>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A</td>
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<td>12.</td>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes</td>
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<td>13.</td>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A</td>
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<td>14.</td>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A</td>
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<td>15.</td>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A</td>
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<tr>
<td>16.</td>
<td>Material Variance Explanation Form is submitted Yes</td>
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</tbody>
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### GAAP BASIS REPORTING CRITERIA

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<tr>
<th>Criteria</th>
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</tr>
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<tbody>
<tr>
<td>17.</td>
<td>Were GAAP adjustments and/or audit reports submitted on time? N/A</td>
</tr>
</tbody>
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**September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

**October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  N/A

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<th>1 error PER infractions:</th>
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8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

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

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

Fund Number: 0061  
Agency Code: 2660  
Fund Type: G  
Analyst: Ygreen

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used
   Subsidiary accounts missing  
   No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column  
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0  
   Divided by Total Entries 999  
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-2019 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0094  
Agency Code: 2660  
Fund Type: G  
Analyst: Lle

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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| 1 error for ALL infractions: |
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<table>
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<th>Error Calculation</th>
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<tr>
<td>Total Errors 0 Divided by Total Entries 2 Error % 0.00%</td>
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8. Final revision received on 11/18/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? ___________  Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number ___________ Yes

3. All required reports were received or noted on certification letter ___________ Yes

4. Authorized report format was used ___________ Yes

5. Debits equal credits ___________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear ___________ N/A

7. Total error rate is less than or equal to 2% ___________ N/A

   Possible Errors
   | 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
   | Subsidiary accounts missing | No agency/fund number on first page |
   | 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
   | Symbols such as "$", "-", or "()" used |
   
   Error Calculation
   | Total Errors | Divided by Total Entries | Error % |
   | 0 | 0 | 0.00% |

8. Final revision received on _________. Before due date listed in Criteria 1? ___________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year ___________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? ___________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) ___________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
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16. Material Variance Explanation Form is submitted ___________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? ___________ N/A
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes

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### MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

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<th>Calculation</th>
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<td>1 error for ALL infractions:</td>
<td>Total Errors 0 Divided by Total Entries 12 Error % 0.00%</td>
</tr>
</tbody>
</table>

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**MEETS ALL FINANCIAL REPORTING CRITERIA? Yes**

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**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
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   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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7. Total error rate is less than or equal to 2% **Yes**

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**Notes/Errors**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
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**Error Calculation**

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Divided by Total Entries 11  
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**Financial Report Review (Analyst Initials)**

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
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<td></td>
</tr>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;&quot;)&quot; used</td>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<tr>
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</tr>
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<td>Error %</td>
</tr>
</tbody>
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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 3093 **Agency Code** 2660 **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](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
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</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
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<td>Subsidiary accounts missing</td>
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</tr>
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<td>1 error for ALL infractions: &quot;0&quot;'s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
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</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
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</tr>
</tbody>
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</tr>
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<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
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</tr>
<tr>
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<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
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<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

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</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<tr>
<th>1 error PER infraction:</th>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

<table>
<thead>
<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

Error Calculation

Total Errors 1 Divided by Total Entries 7 Error % 14.29%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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Notes/Errors

Encumbrances cannot exceed related accruals.

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7. Total error rate is less than or equal to 2% N/A

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

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

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Possible Errors

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>0 Errors Divided by Total Entries 0 Error % 0.00%</td>
</tr>
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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% No

<table>
<thead>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

Error Calculation

| Total Errors | 1 Divided by Total Entries | Error % | 5.26% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidary accounts missing No agency/fund number on first page

1 error for ALL infractions:
- "0"'s present in Encumbrance column
- "0"'s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 76 Error % 0.00%

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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1 error PER infraction:

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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**Error Calculation**

| Total Errors | Divided by Total Entries | 21 | Error % | 0.00% |

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Error Calculation

Total Errors 0 Divided by Total Entries 30 Error % 0.00%

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)  

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**State Controller's Office**

**2018-19 Year-End Financial Reporting Criteria Checklist**

**Fund Number:** 6059  
**Agency Code:** 2660  
**Fund Type:** B  
**Analyst:** Cwylie

### Budgetary/Legal Basis Reporting Criteria

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

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3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

#### Error Calculation

<table>
<thead>
<tr>
<th>Possible Errors</th>
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| Error Calculation | Total Errors | Divided by Total Entries | Error % | 6.67% |

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### Notes/Errors

Report 1 571-C-missing "D" in debit/credit column. See email for support.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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**Financial Reporting Criteria Checklist**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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FINANCIAL REPORTING CRITERIA CHECKLIST
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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Possible Errors</th>
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</thead>
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Financial Reporting Criteria Checklist**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:

- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing

No agency/fund number on first page

"0"s present in Encumbrance column

"0"s present in Amount column

Symbols such as "$", ",", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? __________ Yes
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7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

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<th>&quot;0&quot;s present in Amount column</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 11 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ Yes
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes

   July 31, 2019 - General Fund, SFEU, and Feeder Funds

   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**Notes/Errors**
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

---

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? **Yes**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

### Error Calculation

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8. Final revision received on 10/21/2019. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

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16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

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### Notes/Errors

Rpt 1: Credits were not equal Debits for Encumbrances.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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Error Calculation

Total Errors 0 Divided by Total Entries 12 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0290  
Agency Code 2670  
Fund Type G  
Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 8/30/2019. Was that on or before the due date? No  
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Possible Errors

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Notes/Errors

Statewide assessment and Pro Rata charges should be recorded as expenditures and entered in the Appropriation Expenditures column on Report 15. Report 15 Appropriation Expenditures total amount must agree with total expenditures on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

#### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0042  Agency Code 2720  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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
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<th>&quot;0&quot;s present in Encumbrance column</th>
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Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0044  Agency Code 2720  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

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

Error Calculation
Total Errors 0  Divided by Total Entries 82  Error % 0.00%

8. Final revision received on _______, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>0's present in Amount column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

**Error Calculation**

Total Errors 0
Divided by Total Entries 7
Error % 0.00%

8. Final revision received on 10/10/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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

**1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date?** No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

**2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number** Yes

**3. All required reports were received or noted on certification letter** Yes

**4. Authorized report format was used** Yes

**5. Debits equal credits** Yes

**6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear** N/A

**7. Total error rate is less than or equal to 2%** Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
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**Error Calculation**

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**8. Final revision received on_______. Before due date listed in Criteria 1?** N/A

**9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year** N/A

**10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year** N/A

**11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?** Yes

**12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)** Yes

**13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)** N/A

**14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances** N/A

**15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc** N/A

**16. Material Variance Explanation Form is submitted** Yes

**GAAP BASIS REPORTING CRITERIA**

**17. Were GAAP adjustments and/or audit reports submitted on time?** N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 2/28/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear** **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td></td>
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<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Amount column</td>
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</table>

<table>
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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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<th>Error %</th>
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<tbody>
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<td>0</td>
<td>6</td>
<td>0.00%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year** **N/A**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year** **N/A**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?** **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

<table>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Error Type</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 12 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

| Fund Number | 0974 | Agency Code | 2720 | Fund Type | N | Analyst | Jdelorey |

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? __________ No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

| Possible Errors |
|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Did not account for 2017 Expenditures of $154,364.97 on Report 7

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/28/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3314  Agency Code 2720  Fund Type G  Analyst Matif

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Error %</td>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 2740  Fund Type G  Analyst Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
# Financial Reporting Criteria Checklist

## BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 0
- Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
---|---|---|---|---
### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

has a note in the report 5, but Agency will need to support Docs.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

Subsidiary accounts missing: No agency/fund number on first page

1 error for ALL infractions:
   - "0"s present in Encumbrance column
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Error: Please use expenditure from Report 7 to fill out the Material Variance Form.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0072  Agency Code 2740  Fund Type G  Analyst Dgolez

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0107  Agency Code 2740  Fund Type N  Analyst Dgolez

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

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Error Calculation

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

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### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

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Fund Number. 0877  
Agency Code 2740  
Fund Type N  
Analyst Rphan

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
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7. Total error rate is less than or equal to 2% Yes

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number: 0942  
Agency Code: 2740  
Fund Type: N  
Analyst: Sngo

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8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes**

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number. 0979  
Agency Code 2740  
Fund Type N  
Analyst Anguyen

### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
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</tr>
</tbody>
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**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
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- Symbols such as "$", "-", or "(" used

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 03, 2019 - GAAP adjustments. Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<th>1 error PER infraction:</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3290 Agency Code 2740 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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   
   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used
   
   Error Calculation
   
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

   Error Calculation
   - Total Errors: 0
   - Divided by Total Entries: 5
   - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 3100  Fund Type G  Analyst Anguyen

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

1. The Budgetary Reports were received on 11/25/2019. Was that on or before the due date?  No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  No

**Possible Errors**

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 1600 needs a 0 before the subsidiary account. Don’t need to accrual for CA 96 & 98. REV/OBJ code was incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0267  
Agency Code 3100  
Fund Type G  
Analyst Cquinn

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ No

5. Debits equal credits __________ No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

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Error Calculation

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8. Final revision received on __________ Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Original Report 1 debits not equal to credits. Original Report 2 does not match original Report 1. Original Report 15 does not match original Report 1, Report 7, or PY Accrual Summary. 3115.3100 on original Report 1 does not have matching 1420.3100. GL 3115 is for amounts due to the same fund. For amounts due to other funds, use GL 3114.

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0001  
**Agency Code** 3105  
**Fund Type** G  
**Analyst** Anguyen

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? 
   - No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number 
   - No

3. All required reports were received or noted on certification letter 
   - Yes

4. Authorized report format was used 
   - Yes

5. Debits equal credits 
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear 
   - N/A

7. Total error rate is less than or equal to 2% 
   - Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infractions:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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### Error Calculation

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<th>Total Errors</th>
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</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? 
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
    - No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    - Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    - N/A

16. Material Variance Explanation Form is submitted 
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? 
    - N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Rpt 8-GL 5330 was missing sub account (0602). Material Variance Explanation form was missing the revenue amount for CY 18-19.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

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

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

| Total Errors | 0 | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/21/2019. Was that on or before the due date?  
   - No  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

**Possible Errors**

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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<tr>
<td>Total Errors Divided by Total Entries</td>
<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - N/A

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<th>Date</th>
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<td>Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
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</table>

MEETS ALL FINANCIAL REPORTING CRITERIA?  
   - No

Financial Report Review (Analyst Initials)  
   - 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors

   1 error PER infraction:  Amount entered on wrong line  Wrong account numbers  "SCO Only" box used
   Subsidiary accounts missing  No agency/fund number on first page

   1 error for ALL infractions:  "0"s present in Encumbrance column  "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors  1  Divided by Total Entries  5  Error % 20.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

No footnote for abnormal balance on rpt.7

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0516**  
**Agency Code 3110**  
**Fund Type N**  
**Analyst Ygreen**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/21/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **No**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

- Fund 0516, Harbors and Watercraft Revolving Fund, is a Nongovernmental Cost Fund. The Certification Letter for Agency 3110, Special Resources Program, lists reports for a Governmental Cost Fund.
- Reports 9 and 20 were not included. Received reports 9 and 20 August 28, 2019.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

<table>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

   Error Calculation
   Total Errors: 0
   Divided by Total Entries: 18
   Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

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FINANCIAL REPORTING CRITERIA CHECKLIST
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3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal Basis Reporting Criteria

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

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. Yes

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

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

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or ")" used

   Error Calculation

   Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  Agency Code 3125  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

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", ",", or ":" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Error Calculation

Total Errors 2 Divided by Total Entries 7 Error % 28.57%

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Missing 1410.0681 SMIF accrual. SCO accrued for agency. NOTES: see pg. 20 of procedure manual for governmental cost fund/bond funds with sub-funds cert letter format. Rept 5- enter 0.00 in Total if amount is zero, do not leave blank. Rept 15- Please do not include extra Totals column under Apply CY Accruals.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used  
   Subsidiary accounts missing  
   No agency/fund number on first page

1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column  
   Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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<th>Total Errors</th>
<th>Divided by Total Entries</th>
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<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?  **Yes**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
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</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
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   **Error Calculation**
   - Total Errors: 0
   - Divided by Total Entries: 26
   - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **Yes**

<table>
<thead>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

---

### Possible Errors

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
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### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

---

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/11/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

10/14 Agency had a .03 discrepancy between Report 1 and Report 5. Agency corrected item and emailed revised reports.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. **Yes**

3. All required reports were received or noted on certification letter. **Yes**

4. Authorized report format was used. **Yes**

5. Debits equal credits. **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. **N/A**

7. Total error rate is less than or equal to 2%. **Yes**

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<th>Possible Errors</th>
<th>Error Calculation</th>
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<td><strong>0's present in Amount column</strong></td>
<td><strong>Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;()&quot; used</strong></td>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted. **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 10/23/2019. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors
1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - 0's present in Encumbrance column
   - 0's present in Amount column
   - Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________ . Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942  Agency Code 3340  Fund Type N  Analyst Sngo

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3063  Agency Code 3340  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? 
   
   No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   
   Yes

3. All required reports were received or noted on certification letter
   
   Yes

4. Authorized report format was used
   
   Yes

5. Debits equal credits
   
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   
   N/A

7. Total error rate is less than or equal to 2%
   
   N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line  Wrong account numbers  " SCO Only" box used

Subsidiary accounts missing  No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column  "0"s present in Amount column

Symbols such as "$", ",", or "(" used

Error Calculation

Total Errors 0  Divided by Total Entries 0  Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1?
   
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    
    N/A

16. Material Variance Explanation Form is submitted
    
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>01&quot; SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0
Divided by Total Entries 16
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 8080  
Agency Code: 3340  
Fund Type: G  
Analyst: Mhatai

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date?  
   - No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

   **Possible Errors**
   
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or ")" used

   **Error Calculation**
   
<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>0</td>
<td>9</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Rept 5 and 15: PY accrual reversal amounts do not match SCO. (Rept 5 includes agy footnotes)

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No
STATE Controller's Office
2018-19 Year-End Financial Reporting Criteria Checklist

Fund Number. **0001**  Agency Code **3360**  Fund Type **G**  Analyst **Ftoure**

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

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds
   
   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **Yes**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Wrong account numbers</td>
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<tr>
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</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**
Total Errors 0  Divided by Total Entries 0  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

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

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**Financial Reporting Criteria Checklist**
STATE CONTROLLER’S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0033  
Agency Code 3360  
Fund Type G  
Analyst Hkhinda  

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
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<th>Error Types</th>
<th>Description</th>
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<tbody>
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<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 38 Error % 2.63%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

0033006: Agency over accrued causing an overdraft

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0115  **Agency Code** 3360  **Fund Type** G  **Analyst** Xsun

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? _______________ No

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**

   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _______________ Yes

3. All required reports were received or noted on certification letter _______________ Yes

4. Authorized report format was used _______________ Yes

5. Debits equal credits _______________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _______________ N/A

7. Total error rate is less than or equal to 2% _______________ No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Calculation</th>
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</thead>
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<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Error %</td>
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</tr>
</tbody>
</table>

8. Final revision received on _____________. Before due date listed in Criteria 1? _______________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _______________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year _______________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? _______________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _______________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) _______________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _______________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _______________ N/A

16. Material Variance Explanation Form is submitted _______________ Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? _______________ N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 and Material Variance Form are not tight.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

**Financial Report Review (Analyst Initials)** | 1st | 2nd | 3rd | 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **No**

**Error Calculation**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>2</td>
<td>50.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

**Notes/Errors**

- The Supplemental form 3114.0465 amount does not match the amount reported on Report 3114.0465.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 4 | Divided by Total Entries | 4 | Error % | 100.00% |

8. Final revision received on 10/10/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The Certification Letter did not state "No activity to report" next to Report 5. The incorrect debit/credit signs were listed next to the amounts on the Report 1 that was originally submitted. The incorrect amounts were listed on Report 4.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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<tr>
<th>Requirement</th>
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<tr>
<td>1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>No</td>
</tr>
</tbody>
</table>

### Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Amount entered on wrong line</td>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

- **Total Errors**: 1
- **Divided by Total Entries**: 15
- **Error %**: 6.67%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | Yes |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted yes

## GAAP BASIS REPORTING CRITERIA

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

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

On report 1 make sure to add the four digits 01319 sub account for GL 1600. The credit/debit sign on report 2 must have the same sign of report 1 accruals. Only the appropriation column on report 2 must have the oppiste sign of report 1.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA? No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/19/2019. Was that on or before the due date? 
   **No**
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*  
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   **Yes**

3. All required reports were received or noted on certification letter
   **Yes**

4. Authorized report format was used
   **Yes**

5. Debits equal credits
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%
   **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, *&quot; SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>*&quot;0&quot;s present in Encumbrance column, *&quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? 
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    **N/A**

16. Material Variance Explanation Form is submitted
    **Yes**

### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria Details</th>
</tr>
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<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
</tr>
<tr>
<td><strong>N/A</strong></td>
</tr>
</tbody>
</table>

**September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
**October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**Material variance form missing transfers in amount.**

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0429  
Agency Code 3360  
Fund Type G  
Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? [No]
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [No]

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

   Error Calculation
   - Total Errors 2 Divided by Total Entries 2 Error % 100.00%

8. Final revision received on 10/10/2019. Before due date listed in Criteria 1? [No]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [Yes]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [Yes]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

#7: Rept1 pg.1 Acct 1410 s/b a DR not CR. Pg.2 revenue approp s/b for FY 2018 not 2017 and a CR not DR. NOTE: Report 4 amounts do not match SCO records- Acct 150300 s/b 4,102.79 for Total of 10,576.31. This also effects Rept 7, 8, 15, and MVF.

MEETS ALL FINANCIAL REPORTING CRITERIA? [No]

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0479  Agency Code 3360  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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tbody>
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<td>Total Errors 0 Divided by Total Entries 2 Error % 0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
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<tbody>
<tr>
<td>0</td>
<td>11</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The Budgetary/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date?  
   Yes
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes
3. All required reports were received or noted on certification letter  
   Yes
4. Authorized report format was used  
   Yes
5. Debits equal credits  
   Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A
7. Total error rate is less than or equal to 2%  
   No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>Total Errors</td>
<td>Divided by Total Entries</td>
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</table>

8. Final revision received on 9/30/2019. Before due date listed in Criteria?  
   No
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A
16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Original reports sent in with Fi$Cal General Ledgers. When received Legacy General Ledgers, the subsidiary was not attached to GL 1410.

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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<table>
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<tr>
<th>Error Calculation</th>
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<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error Per Infraction</th>
<th>Amount entered on wrong line</th>
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<tr>
<td>Subsidiary accounts missing</td>
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### Error Calculation

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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
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</table>

8. Final revision received on 9/27/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

**Financial Report Review (Analyst Initials)**

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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>

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

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? **No**
   
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*
   
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction: Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
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<th>1 error for ALL infractions:</th>
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<tbody>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*

   *October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

   Error Calculation
   Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/19/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   
<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<th>&quot;0&quot;s present in Encumbrance column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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</tbody>
</table>
   Error Calculation
   
   Total Errors 3
   Divided by Total Entries 16
   Error % 18.75%

8. Final revision received on 3/3/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Revised Rpt 1 is missing the account code. GL 3010 on Rpt 1 does not match with Rpt 7. GL 1410 needs a four-digit fund number. The balance of GL 3114.0465 on Due to/From form does not match with Rpt 1. Rpt 15 does not match with Rpt 4. Rpt 4 does not match with the Reporting System.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3109  Agency Code  3360  Fund Type  G  Analyst  Xsun

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

1. The Budgetary Reports were received on 9/24/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 13 | Error % | 0.00%

8. Final revision received on ____________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019    • GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019     • Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  

Financial Report Review (Analyst Initials)  

1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<thead>
<tr>
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Error Calculation

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8. Final revision received on 11/18/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please do not submit blank form of report 1. On original submitted Report 1, Debits are not equal credits. Therefore, Revised Report 1 was processed. On Report 1, detail appropriation page one of the program had the overdraft. On report 5, From FY 2016 to FY 2018 no activity was recorded. However, activity was reported on Report 1. Submitted Revised Report has errors. Transfers In don't match with Governor's Budget (FCS).

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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### Error Calculation

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<tr>
<th>Total Errors</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date?__________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

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<td>1 error for ALL infractions:</td>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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<tr>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A

16. Material Variance Explanation Form is submitted ________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? ________ No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** ________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
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</table>

1 error for ALL infractions:

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 12 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3237  Agency Code: 3360  Fund Type: G  Analyst: Quinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Credit cash balance on Report 7 requires a footnote noting this is a shared fund.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? 
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

| Possible Errors |
|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or ")" used |
| Total Errors | 1 Divided by Total Entries | 8 | Error % | 12.50% |

8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Agency's cash didn't match with SCO's balance. Agency had to do revisions.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

Financial Report Review (Analyst Initials) 

| 1st | 2nd | 3rd | 4th |

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
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<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
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</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

Error Calculation

Total Errors 6 Divided by Total Entries 14 Error % 42.86%

8. Final revision received on 10/22/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Rept 1- DR not equal CR for encumbrances. Acct 3115 S/B a CR and followed by four-digit agency number. Form 571C approp 2018-001-D s/b CAT 97 not PG 20. Rept 3- Missing the other side entry to take the $5,463 amount out of FY 2017. Should have 3115.AAAA CR and 1420.AAAA DR on pg 1, then pg 2 should CR FY 2018 approp and DR FY2017 approp. NOTE: Rept8 Subs on File- do not include CTS 1410/3114 amts on reports as it is an internal FI$Cal error & SCO balance is correct.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/21/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

TotalErrors: 1 Divided by Total Entries: 21 Error %: 4.76%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Rpt 1: GL 3114 needs a four-digit fund number. On Rpt 7, GL 5570 doesn't match with last year ending of GL 5570 Rpt 8. Subsidiary accounts on Rpt 8 were incorrect. On Material Variance Explanation form, the amount for CY 18-19 expenditures does not match with GL 9000 on Rpt 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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

   Error Calculation
   Total Errors 1 Divided by Total Entries 11 Error % 9.09%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 2500 and 4050 are cash basis and already on GLTB, which should not be reported on Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

1 error PER infraction:

- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing

No agency/fund number on first page

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

Total Errors: 0

Divided by Total Entries: 0

Error %: 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0140  Agency Code 3480  Fund Type G  Analyst Mparris

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

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot; SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<table>
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<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 0 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 16 Error % 6.25%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Do not post accrual to GL 2500 and 4050 on report 1 if those are on GLTB already.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
## STATE CONTROLLER'S OFFICE
### 2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0275  
**Agency Code.** 3480  
**Fund Type.** G  
**Analyst.** Xsun

### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
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</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Possible Errors</strong></td>
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<td>1 error PER infraction: Amount entered on wrong line</td>
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<td>Wrong account numbers</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
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</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;'s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;'s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td><strong>Error Calculation</strong></td>
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</tr>
<tr>
<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
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<td>Error %</td>
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<tr>
<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>No</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>No</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>Yes</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation
Total Errors 1 Divided by Total Entries 17 Error % 5.88%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Accrual made for GL Accounts 2500/4050 that are already included in the GLTB.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

The title of Rpt 15 was incorrect.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tbody>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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Error Calculation

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<th>Error %</th>
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<tbody>
<tr>
<td>20.00%</td>
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</tbody>
</table>

8. Final revision received on 10/25/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Criteria 7 Error: One error for CY beginning fund balance not agreeing to PY ending fund balance.
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

     **Possible Errors**

     **1 error PER infraction:**
     - Amount entered on wrong line
     - Wrong account numbers
     - '"SCO Only" box used

     **1 error for ALL infractions:**
     - "0"s present in Encumbrance column
     - "0"s present in Amount column
     - Symbols such as "$", "-", or "(" used

     **Error Calculation**

     Total Errors 0
     Divided by Total Entries 6
     Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 13 was not on the Cert Letter. Report 7 GL acct 1140 did not match the SCO record.

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

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
(1) Error: On Report 15, please enter Statewide Assessment amount in column A. (2) Note: On Report 15, please include additional columns to show the adjustment made for estimates. (3) Criteria 7 Error: Accruals made for GL 2500 and 4050 have been posted already, accruals do not need to be made.

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

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if final received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or ")" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers “SCO Only” box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: *0’s present in Encumbrance column *0’s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 2 Divided by Total Entries 16 Error % 12.50%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Accounts 2500.0830 and 4050.0830 should not have been listed on Report 1, since the amounts for these accounts were already included in the General Ledger Trial Balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3046    Agency Code: 3480    Fund Type: G    Analyst: Rbhangal

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/21/2019. Was that on or before the due date? 
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(())" used

Error Calculation

Total Errors 1 Divided by Total Entries 68 Error % 1.47%

8. Final revision received on __________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, account 3115 listed the fund number as the subsidiary number instead of the organization code.

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/31/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on _______. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/31/2019. Was that on or before the due date? ____________________________
   No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________________________
   Yes

3. All required reports were received or noted on certification letter ____________________________
   Yes

4. Authorized report format was used ____________________________
   Yes

5. Debits equal credits ____________________________
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________________________
   N/A

7. Total error rate is less than or equal to 2% ____________________________
   Yes

Possible Errors

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Total Errors: 0
Divided by Total Entries: 11
Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? ____________________________
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________________________
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________________________
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________________________
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________________________
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________________________
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________________________
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________________________
    N/A

16. Material Variance Explanation Form is submitted ____________________________
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________________________
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? ____________________________
No
1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infractions:</th>
<th>1 error for ALL infractions:</th>
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</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 0
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

NOTE: Material Variance Form did not include PY revenue amount of (8,700).

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
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<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

Possible Errors

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<tr>
<th>Total Errors</th>
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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 6001  
**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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<tr>
<th>Possible Errors</th>
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<th>Subsidiary accounts missing</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? 
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>1 error PER infractions: Subsidiary accounts missing</td>
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</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 3 Error % 33.33%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Ag recorded 82,042.67 as PY adj for 2017 on rept 5 instead 0.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6029  Agency Code 3480 Fund Type B Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

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

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

NOTE: Rept 5 - When there are no amounts, enter 0.00 as total instead of leaving blank.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 6031  
Agency Code: 3480  
Fund Type: B  
Analyst: sataylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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<tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 6051   Agency Code 3480   Fund Type B   Analyst Rbhangal**

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

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</tbody>
</table>

#### Error Calculation

- **Total Errors**: 0
- **Divided by Total Entries**: 16
- **Error %**: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

#### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 6088  **Agency Code** 3480  **Fund Type** B  **Analyst** sataylor

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No

   **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 3
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 3540  Fund Type G  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date?  No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>4</td>
<td>186</td>
<td>2.15%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/24/2020. Before due date listed in Criteria 1?  No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, GL 1600 is missing subaccount (1600.0xxxx), GL 1730.0512 and GL 1730.0666 listed on Report 1. However, there is no need to for both GL accounts to list on report 1 because SCO records already reflect the balances. GL 1420.3540 amount needs to match with GL 3115.3540. For GL 1420 incorrect BU numbers listed. On Report 1, Incorrect BU number listed as subaccount which are no longer exist. On Detail Appropriation page for, FY 2018 Ref 001 PG 12 with the amount of $6,783,478.42 has the overdraft. Incorrect Revenue code listed as well. On report 7 of CY, GL

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/18/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Rpt 5 FY 2016 ITEM: 001 total Appropriation balance should be 0.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>0 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>0's present in Encumbrance column</td>
<td>0's present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>4</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)
The Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 4/30/2020. Was that on or before the due date?  
   No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

  Possible Errors
  1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
  1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

  Error Calculation
  Total Errors 1 Divided by Total Entries 16 Error % 6.25%

8. Final revision received on ________ . Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
   No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
   Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
   Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
   N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
   N/A

16. Material Variance Explanation Form is submitted  
   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Agency wrote wrong agency number on rpt 1. GL 3114 should be followed by the fund number not agency number.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0140  Agency Code: 3540  Fund Type: G  Analyst: Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 3/20/2020. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

| Possible Errors              | Calculation                           | Total Errors | Divided by Total Entries | Error % | 0.00% |
|------------------------------|---------------------------------------|--------------|--------------------------|---------|
| 1 error PER infraction:      | Amount entered on wrong line          |              |                          |         |
| Subsidiary accounts missing  | Wrong account numbers                 |              |                          |         |
| " SCO Only" box used         |                                      |              |                          |         |
| 1 error for ALL infractions: | "0"s present in Encumbrance column    |              |                          |         |
| "0"s present in Amount column|                                      |              |                          |         |
| Symbols such as "$", ",", or ")" used |                                  |              |                          |         |

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? | N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A

16. Material Variance Explanation Form is submitted | Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 03, 2019</td>
<td>GAAP adjustments, Proprietary fund statements, Note information,</td>
</tr>
<tr>
<td></td>
<td>Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019</td>
<td>Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? | No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 4/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>“SCO Only” box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>0&quot;s present in Encumbrance column</th>
<th>0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

| Total Errors | 2 | Divided by Total Entries | 27 | Error % | 7.41% |

8. Final revision received on 4/27/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On submitted revision to Accruals and Adjustments Form 571 F Account Type "R" was missing.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0209  
Agency Code 3540  
Fund Type G  
Analyst Matif

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

1. The Budgetary Reports were received on 4/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors
- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used
  - Subsidiary accounts missing
  - No agency/fund number on first page

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "(" used

Error Calculation
<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>12</td>
<td>16.67%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/27/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
On Report 1, GL accounts with subsidiary fund had 8 digits listed but only 4 digits are required. On Detail Appropriation Form 571-C, please do not use () to determine the credit signs. If there is no activity on Report 3 blank form is not required to submit. On Report 4, Please list the current year revenue accounts which begin 01xxxx. Report 7, Missing 5B 84 Pension Assessment entry.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0300  
Agency Code 3540  
Fund Type G  
Analyst Matif

BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/27/2020. Was that on or before the due date? July 31, 2019 - General Fund, SFEU, and Feeder Funds  
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Table: Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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<tr>
<th>1 error for ALL infractions:</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<table>
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<tr>
<td>Divided by Total Entries: 10</td>
</tr>
<tr>
<td>Error %: 10.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/27/2020. Before due date listed in Criteria 1? 

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

Notes/Errors

On Original submitted Report 1, debits were not equal to credits. On first revision of report 1, incorrect revenue accounts were used. On report 5, FY 2016, reversion amount was listed under appropriation line. Report 8 includes Subsidiaries on File which was not listed on the cert letter and not submitted as well.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 12/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 4/30/2020. Was that on or before the due date? 
   **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   **Yes**

3. All required reports were received or noted on certification letter
   **Yes**

4. Authorized report format was used
   **Yes**

5. Debits equal credits
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   **N/A**

7. Total error rate is less than or equal to 2%
   **N/A**

### Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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**Error Calculation**

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<tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? 
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    **N/A**

16. Material Variance Explanation Form is submitted
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

**N/A**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 4/13/2020. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on 4/14/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On Cert letter Incorrect Phone number listed. Subsidiaries on File not listed on the Cert letter. On report 7, SB 84 entry not recorded on original submitted report. GL 1600 missing sub accounts. On Due To/From Supplemental Report GL3114.0678 amount listed incorrect.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/27/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

**Possible Errors**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

On Material Variance Explanation Form, current year Expenditures amount missing.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/19/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 12/24/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

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

Fund Number: 3120  
Agency Code: 3540  
Fund Type: G  
Analyst: Matif

1. The Budgetary Reports were received on 3/27/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors
1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used

1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column  
   Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors: 0  
Divided by Total Entries: 999  
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?  
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01  
   N/A

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST  

Fund Number. 3144  
Agency Code 3540  
Fund Type G  
Analyst Rbhangle  

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/24/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:

<table>
<thead>
<tr>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

<table>
<thead>
<tr>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0</td>
<td>Divided by Total Entries 8 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No  

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

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/13/2020. Was that on or before the due date? No
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

#### Possible Errors

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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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<th>Error %</th>
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<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

GL 3114 requires a subsidiary fund number, not org number. Report 15 Transactions per Agency Accounts column totals must match Report 7.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/12/2020. Was that on or before the due date? ________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________ Yes

3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 40 Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? ________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A

16. Material Variance Explanation Form is submitted ________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________ No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 3 must be accompanied by a copy of the matching transaction request submitted to BAC to correct the Report 3 item.

MEETS ALL FINANCIAL REPORTING CRITERIA? ________ No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line
Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column
"0"s present in Amount column
Symbols such as "$", "-", or "()" used

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

8. Final revision received on 4/13/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Report 1 detail appropriation page must match the Current Year Accruals column of Report 15 and the totals in the far-right column of Report 2.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/24/2019. Was that on or before the due date? No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/20/2020. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infraction:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", ",", "-", or ")" used

Error Calculation

Total Errors 0
Divided by Total Entries 7
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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<tr>
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Error Calculation

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<td>0</td>
<td>3</td>
<td>0.00%</td>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted
   Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0140  **Agency Code** 3560  **Fund Type** G  **Analyst** Mparris

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 3/16/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on 4/7/2020. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **No**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 5 and Material variance form not submitted.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0212  Agency Code 3560  Fund Type G  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/6/2020. Was that on or before the due date? 
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
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<tr>
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</tr>
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<tr>
<td>Error % 0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? 
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 4/6/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
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<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>11</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#2: Cert. letter has no signature, the old format was used.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/6/2020. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Agency # missing on report 1. Incorrect D/C sign used. Revenue appropriation missing revenue code and account type, R.
1. The Budgetary Reports were received on 3/18/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

---

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

---

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

---

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

Notes/Errors

---

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

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

---

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/9/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Subsidary accounts missing</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

**Error Calculation**

<table>
<thead>
<tr>
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<th>Error %</th>
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<tbody>
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<td></td>
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<td>18.18%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Material Variance Explanation Form: PY 17-18 expenditures was incorrect. Report 7: GL 1140 does not match with GLTB, and SMIF Deposit balance is off by $84K.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 3/16/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MVF is required regardless of activity

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### Budgetary/Legal Basis Reporting Criteria

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

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 3/16/2020. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>No</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>No</td>
</tr>
</tbody>
</table>

**Possible Errors**

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used
  - Subsidiary accounts missing
  - No agency/fund number on first page

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "(" used

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>6</td>
<td>33.33%</td>
</tr>
</tbody>
</table>

| 8. Final revision received on 3/17/2020. Before due date listed in Criteria? | No |
| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |
| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes |
| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | Yes |
| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |
| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |
| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |
| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |
| 16. Material Variance Explanation Form is submitted | Yes |

### GAAP Basis Reporting Criteria

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
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</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

#3: Report 5 listed as No Activity, but there is activity (aprop 2018-001 posted on the SCO website).
#7: Rept 1 A/P amount mistakenly placed under encumbrance column, also on the detail page not match Rept 2.
NOTES: Please do not submit blank pages. Only one Report 4 should be submitted. Revenue does not match SCO records. MVF-CY revenue not match Rept 7 or 15. REVISION 3/17/20 is soft copy Rept 1 and MVF.

### Meets All Financial Reporting Criteria?

No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
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</tbody>
</table>
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/16/2020. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
   
3. All required reports were received or noted on certification letter No
   
4. Authorized report format was used Yes
   
5. Debits equal credits Yes
   
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
   
7. Total error rate is less than or equal to 2% Yes
   
   Possible Errors
   
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   
   Subsidiary accounts missing No agency/fund number on first page
   
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   
   Symbols such as "$", "-", or "(" used
   
   Error Calculation
   
   Total Errors 0 Divided by Total Entries 5 Error % 0.00%
   
8. Final revision received on ________. Before due date listed in Criteria 1? N/A
   
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
   
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
   
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
   
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
   
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
   
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
   
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
   
16. Material Variance Explanation Form is submitted Yes
   
GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01
   
Notes/Errors

Beg fund balance must match PY ending fund balance. Agency did not submit Due to/ due from page or subsidiaries of file form.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<th>0001</th>
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<th>3600</th>
<th>Fund Type</th>
<th>G</th>
<th>Analyst</th>
<th>sataylor</th>
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</table>

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**

   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on _____. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **No**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Certification letter stated that there was no activity to report on the DTDF Supplementary Information Form, but Report 1 included a DTOF accrual to Fund 200. The accrual entry to Acct 1600 was missing the required extra zero in the subaccount field - See page 36 of the 2019 Budgetary/Legal Basis Year-End Financial Reports Procedure Manual.

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
</table>

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### STATE CONTROLLER'S OFFICE

#### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **N/A**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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<thead>
<tr>
<th>Possible Errors</th>
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<td>Subsidiary accounts missing</td>
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<td>No agency/fund number on first page</td>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Agency reported no Activity for FY1819, if agency report no active for FY1920 will change flag to read No Activity.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on 2/21/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
No subaccount on report one.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? ___________ No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________ No

3. All required reports were received or noted on certification letter ___________ Yes

4. Authorized report format was used ___________ Yes

5. Debits equal credits ___________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________ N/A

7. Total error rate is less than or equal to 2% ___________ Yes

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<th>Possible Errors</th>
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8. Final revision received on ___________. Before due date listed in Criteria 1? ___________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ___________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ___________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ___________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ___________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ___________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ___________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ___________ N/A

16. Material Variance Explanation Form is submitted ___________ Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ___________ N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

#2: Certification has language changed.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on 2/21/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

At the bottom of cert letter, the language is wrong. On Report 1, agency number is missed.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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Notes/Errors

At the bottom of cert letter, the language is wrong. On Report 1, agency number is missed.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
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8. Final revision received on ________. Before due date listed in Criteria? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0213  Agency Code 3600  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? July 31, 2019 - General Fund, SFEU, and Feeder Funds August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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<th>Possible Errors</th>
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Error Calculation:
- Total Errors: 1
- Divided by Total Entries: 8
- Error %: 12.50%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
At the bottom of cert letter, the language is wrong. On Report 1, agency number is missed.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0226  
Agency Code 3600  
Fund Type G  
Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on 3/5/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On report 1, Please write the 4 digits agency number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Error: Please include a column under Reverse Prior Year that includes the reversal of estimated amounts used. (2)
Criteria 2 Error: Please do not change the language of the certification letter.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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7. Total error rate is less than or equal to 2% No

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Error Calculation

| Total Errors | 1 | Divided by Total Entries | 17 | Error % | 5.88% |

8. Final revision received on 3/10/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

#2: Cert. letter has language changed.
#7: Report 1 had Agency Name but missed Agency number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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7. Total error rate is less than or equal to 2% No

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Total Errors: 1 Divided by Total Entries: 9 Error %: 11.11%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors
At the bottom of cert letter, the language is wrong. On Report 1, agency number is missed. The Cert Letter has incorrect fund name and fund number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   No

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

---

**Possible Errors**

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**Error Calculation**

- Total Errors: 1
- Divided by Total Entries: 9
- Error %: 11.11%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

At the bottom of cert letter, the language is wrong. On Report 1, agency number is missed.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
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3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - N/A

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8. Final revision received on __________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - Yes

16. Material Variance Explanation Form is submitted  
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01  
    - N/A

### Notes/Errors

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

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

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number. 0405  Agency Code 3600  Fund Type B  Analyst Ygreen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<td>No agency/fund number on first page</td>
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</table>

<table>
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<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 1  Divided by Total Entries 2  Error % 50.00%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Certification Letter statement changed to include "...to the best of my knowledge, but due to the recent transition to FiSCal, may not be fully reconciled to the State Controller's Office legacy system, ", Report 571C encumbrance did not balance to 571B. Abnormal expenditure due to PY over accrual.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds, except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Agency did not annotate on the certification letter report 19 was included with General Fund. Agency has disclaimer on certification letter which is not allowed.

---

### Possible Errors

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<tr>
<th>Error</th>
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<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</th>
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</table>

### Error Calculation

- **Total Errors**: 2
- **Divided by Total Entries**: 15
- **Error %**: 13.33%

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**

**Financial Report Review (Analyst Initials)**

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</tr>
</tbody>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **No**

3. All required reports were received or noted on certification letter  
   **No**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on 3/2/2020. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Certification Letter statement changed to include "...to the best of my knowledge, but due to the recent transition to FISCal, may not be fully reconciled to the State Controller's Office legacy system,". Reports 9 and 20 not listed or included.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

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

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal Basis Reporting Criteria**

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**


---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

<table>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
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<td></td>
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</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on N/A
   Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Note: do not submit blank pages (Reports 1 and 5). Error #5: original submission DR did not equal CR, no accruals on revision.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<th>Criteria</th>
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<tr>
<td>1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
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<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
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</tr>
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<td>4. Authorized report format was used</td>
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<td>5. Debits equal credits</td>
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<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

#### Possible Errors

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used
- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "()" used

#### Error Calculation

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<thead>
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<td>0.00%</td>
</tr>
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</table>

| 8. Final revision received on __________. Before due date listed in Criteria 1? | N/A    |
| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A    |
| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A    |
| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A    |
| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes    |
| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A    |
| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A    |
| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A    |
| 16. Material Variance Explanation Form is submitted                     | Yes    |

### GAAP BASIS REPORTING CRITERIA

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<tr>
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

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

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<td>1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date?</td>
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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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<td>3. All required reports were received or noted on certification letter</td>
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<td>4. Authorized report format was used</td>
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<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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**Possible Errors**

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8. Final revision received on __________. Before due date listed in Criteria 1? | N/A        |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A        |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A        |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A        |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A        |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A        |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A        |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A        |

16. Material Variance Explanation Form is submitted | Yes        |

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A        |

**Notes/Errors**

#2: Agency added some sentences into the Cert. letter.
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

(1) Criteria 2 Error: Please do not change the language of the certification letter.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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**Notes/Errors**

Error #2: do not modify the certification language

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Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
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4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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8. Final revision received on N/A Before due date listed in Criteria 1? N/A

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**Notes/Errors**

Certification Letter statement changed to include "...to the best of my knowledge, but due to the recent transition to FISCaI, may not be fully reconciled to the State Controller’s Office legacy system,". Subsidiaries on file report 1410.0681 does not agree with Report 7 or accrual.

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  No

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

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16. Material Variance Explanation Form is submitted  Yes

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**Notes/Errors**

At the bottom of cert letter, the language is wrong.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
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8. Final revision received on 2/19/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Notes/Errors

At the bottom of cert letter, the language is wrong. On Report 1, agency number is missed.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal BASIS REPORTING CRITERIA

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4. Authorized report format was used **Yes**

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7. Total error rate is less than or equal to 2% **Yes**

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### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**


STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **3228**  
Agency Code **3600**  
Fund Type **G**  
Analyst **Cquinn**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No  
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Due To/From Supplemental incorrectly submitted with Due To Other Funds amount not included in Report 1. If there is no Due To/From activity, the supplemental should not be submitted, and should be listed as "No Activity to Report" on the cert letter.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **No**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

#### Error Calculation

- **Total Errors:** 0
- **Divided by Total Entries:** 9
- **Error %:** 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

The certification statement on the Certification Letter included extra language. The amounts for accounts 2500 and 4050 were incorrect.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

Possible Errors

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</table>

Error Calculation

Total Errors 1 Divided by Total Entries 4 Error % 25.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On original submitted Report 1, Detail Appropriation Form (Form 571-C) missing the Program number.
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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### Notes/Errors

Error for changing the language on the Certification Letter

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
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4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td></td>
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</tbody>
</table>

1 error for ALL infractions:

- 0"s present in Encumbrance column
- 0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Total Errors: 0 Divided by Total Entries: 0 Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

Certification Letter statement changed to include "...to the best of my knowledge, but due to the recent transition to FISCal, may not be fully reconciled to the State Controller's Office legacy system, ".

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Agency’s certification statement was modified. Agency’s Report 5s included amounts that were already included in SCO’s 6/30 appropriations balance. Additional amounts should only be included to reconcile SCO’s balance with the agency’s - typically accruals and pending adjustments.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors:

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "()" used

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **No**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

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<td>&quot;0&quot;s present in Amount column</td>
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#### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Certification Letter statement changed to include "...to the best of my knowledge, but due to the recent transition to FISCal, may not be fully reconciled to the State Controller's Office legacy system,". Subsidiaries on file report not submitted. Abnormal expenditure for 6083304 3600 1987 504 T, no explanation provided.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

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<tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
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Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions:
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Certification statement did not use required language (error). Report 5s included an unnecessary footnote that referenced prior year accruals when there were no prior year accruals.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

## Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>11</td>
<td>18.18%</td>
</tr>
</tbody>
</table>

8. Final revision received on 2/14/2020. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

# GAAP BASIS REPORTING CRITERIA

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

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

## Notes/Errors

Subsidiaries on File had GL 3114.0200 on Report 8 - Subsidiaries on File but did not have GL 3114.0200 on the Report 7. Error for changing the language on the Certification Letter. Material Variance form-Expenditures different from prior year.

---

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

---

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

| 1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? | No |
| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes |
| 3. All required reports were received or noted on certification letter | Yes |
| 4. Authorized report format was used | Yes |
| 5. Debits equal credits | Yes |
| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |
| 7. Total error rate is less than or equal to 2% | No |

### Possible Errors

<table>
<thead>
<tr>
<th>Error for ALL infractions:</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>10's present in Encumbrance column</td>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>0's present in Amount column</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot; SCO Only&quot; box used</td>
<td>&quot; SCO Only&quot; box used</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Error for changing the language on the Certification Letter.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<tr>
<th>Criteria</th>
<th>Requirement</th>
<th>Score</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
<td></td>
</tr>
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</table>

#### Possible Errors

<table>
<thead>
<tr>
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<th>Value</th>
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<tr>
<td>Divided by Total Entries</td>
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</tr>
<tr>
<td>Error %</td>
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</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Requirement</th>
<th>Score</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Score</th>
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</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st 2nd 3rd 4th</td>
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</tbody>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>0</td>
<td>4</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 2/12/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 5 Error: Debits do not equal credits for encumbrances, encumbrance missed. (2) Criteria 2 Error: Please do not change the language of the certification letter.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0005 Agency Code 3640 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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

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

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>1 error for ALL infractions:</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0</td>
<td>Divided by Total Entries</td>
<td>4</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **No**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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**Error Calculation**

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<th>Divided by Total Entries</th>
<th>Error %</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 2 Error: Please do not change the language of the certification letter.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

- 1 error PER infraction: Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "()" used

**Error Calculation**

Total Errors 0 Divided by Total Entries 16 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>&quot;SCO Only&quot; box used</th>
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Error Calculation

Total Errors: 0
Divided by Total Entries: 2
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
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Error Calculation

Total Errors 3 Divided by Total Entries 52 Error % 5.77%

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Material Variance PY 2017/2018 expenditure does not match previous year's CY 2017/2018 expenditures. See Notes for another error. Agency has disclaimer on certification letter which is not allowed.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

#### Error Calculation

Total Errors 0
Divided by Total Entries 0
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

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16. Material Variance Explanation Form is submitted **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

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BUDGETARY/Legal BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ N/A

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Certification Letter statement changed to include "...to the best of my knowledge, but due to the recent transition to Fi$Cal, may not be fully reconciled to the State Controller’s Office legacy system."

MEETS ALL FINANCIAL REPORTING CRITERIA? ________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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7. Total error rate is less than or equal to 2% Yes

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</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6029  
Agency Code 3640  
Fund Type B  
Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   No

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   " SCO Only" box used

Subsidiary accounts missing  
   No agency/fund number on first page

1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column

Symbols such as "$", "-", or "(())" used

Error Calculation

Total Errors 0  
Divided by Total Entries 18  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

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

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#2: Disclosure paragraph at the end of the cert letter is altered and not correct. NOTES: subfund 002- Rept 5 approprop 2004-302 total balance is 0.00, no need for footnote. FY2016-001 SCO total expenditure is $5,810.39. FY2017-001 SCO total expenditure is $1,213.15. Rept 15 PY Accrual reversals do not match SCO records because SCO used estimated reports from agency due to FI$Cal. Subfund 345 should not incl $72.45 PY accrual reversal.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
   No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 4
   Divided by Total Entries 16
   Error % 25.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The subject line and first sentence indicating the year being reported were not printed on the originally submitted Cert Letter. Certification statement was modified. Acct 1410 subaccounts were missing. Wrong reference number was used on an entry; the submitted correcting entry included a complete duplicate of the previously entries with the correct reference number, rather than the proper entry reversing the previous incorrect entry and making the correct entry. Don't include SMIF revenue accrual on Report 5.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**

   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
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<td>Subsidiary accounts missing</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
<tr>
<td>Error Calculation</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
# FINANCIAL REPORTING CRITERIA CHECKLIST

**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 6052  
**Agency Code.** 3640  
**Fund Type.** B  
**Analyst.** Xsun

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**  
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **No**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>&quot;SCO Only&quot; box used</td>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
</tbody>
</table>

Total Errors 0  
Divided by Total Entries 999  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **No**  
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

No.2 Cert letter language did not follow policy.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date?_________ No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number_________ No

3. All required reports were received or noted on certification letter_________ Yes

4. Authorized report format was used_________ Yes

5. Debits equal credits_________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear_________ N/A

7. Total error rate is less than or equal to 2%_________ Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
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<th>&quot;SCO Only&quot; box used</th>
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<td>No agency/fund number on first page</td>
<td></td>
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</tbody>
</table>

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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
<td>999</td>
</tr>
</tbody>
</table>

8. Final revision received on_________. Before due date listed in Criteria 1?_________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year_________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year_________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?_________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)_________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)_________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances_________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc_________ N/A

16. Material Variance Explanation Form is submitted_________ Yes

GAAP BASIS REPORTING CRITERIA

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

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Certification Letter statement changed to include "...to the best of my knowledge, but due to the recent transition to FI$Cal, may not be fully reconciled to the State Controller’s Office legacy system,". Report 5 minor miscalculations.

MEETS ALL FINANCIAL REPORTING CRITERIA?_________ No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 1 error for ALL infractions:

| 10's present in Encumbrance column | 0's present in Amount column |
| Symbols such as "$", "-", or "(())" used |

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Certification statement used modified language (error).
**Fund Number:** 8011  
**Agency Code:** 3640  
**Fund Type:** N  
**Analyst:** Matif

### BUDGETARY/Legal Basis reporting criteria

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? **No**  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
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<th>Error</th>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 4
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP basis reporting criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)

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<th>4th</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
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<td>Error %</td>
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8. Final revision received on 3/10/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0140  
Agency Code 3720  
Fund Type G  
Analyst Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/6/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds
   
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   Subsidiary accounts missing, No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

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

8. Final revision received on________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 2/19/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

   Possible Errors
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - Subsidiary accounts missing, No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

   Error Calculation
   - Total Errors 3 Divided by Total Entries 9 Error % 33.33%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Page 1 and 2 of the Report 1 were missing the agency number. Page 4 of Report 1 was missing the letter "R" designating one of its entries as a revenue. The missing "R" resulted in the journal entry batch being rejected by the system and had to be corrected manually by SCO accountants.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

| Fund Number | 0565 | Agency Code | 3720 | Fund Type | N | Analyst | Ygreen |

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 2/12/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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<tr>
<th>Possible Errors</th>
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<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>Total Errors</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

   **September 03, 2019**  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019**  
   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/12/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(()) used

   Error Calculation
   Total Errors 2 Divided by Total Entries 7 Error % 28.57%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 GL acct 1140 did not match SCO's record. Due To/From form had GL acct 3115, and no GL acct 1420.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3123  
Agency Code 3720  
Fund Type G  
Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/19/2020. Was that on or before the due date?  
   No  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
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<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard.reporting.html

1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors: 0
   Divided by Total Entries: 13
   Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Totals in Report 15 Transactions per Agency Accounts columns should match the totals in corresponding Report 7 accounts.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/6/2019. Was that on or before the due date?  
   - No
   - [July 31, 2019 - General Fund, SFEU, and Feeder Funds]  
   - [August 20, 2019 - All Other Funds]

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

### Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 12/6/2019. Was that on or before the due date? __________ No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

---

Possible Errors

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<td>&quot;O&quot;s present in Encumbrance column</td>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 7 Error % 14.29%

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8. Final revision received on 3/6/2020. Before due date listed in Criteria 1? __________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The incorrect amount was listed for Beginning Fund Balance on the original Report 7 that was submitted.

---

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/24/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/25/2020. Was that on or before the due date? ________
   * No
   * July 31, 2019 - General Fund, SFEU, and Feeder Funds
   * August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________
   * Yes

3. All required reports were received or noted on certification letter ________
   * Yes

4. Authorized report format was used ________
   * Yes

5. Debits equal credits ________
   * Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________
   * N/A

7. Total error rate is less than or equal to 2% ________
   * Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>”SCO Only” box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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</tbody>
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#### Error Calculation

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<tr>
<th>Total Errors</th>
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<tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? ________
   * N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________
   * No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________
    * N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________
    * N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________
    * Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________
    * N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________
    * N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________
    * N/A

16. Material Variance Explanation Form is submitted ________
    * Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________
    * N/A

<table>
<thead>
<tr>
<th>September 03, 2019</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 01, 2019</td>
<td>Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
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### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

* No

**Analyser Initials**

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<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? No

JULY 31, 2019 - General Fund, SFEU, and Feeder Funds
AUGUST 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors Divided by Total Entries</th>
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<tbody>
<tr>
<td>Overall Errors</td>
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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

SEPTEMBER 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
OCTOBER 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors: 1
Divided by Total Entries: 35
Error %: 2.86%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Agency had program code 90 in the wrong column, checked the 04 index for the proper column placement to clear error suspense.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0371  
**Agency Code.** 3760  
**Fund Type.** G  
**Analyst.** Aesterson

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/25/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

<table>
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<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>0's present in Encumbrance column</th>
<th>0's present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</th>
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<td>silence</td>
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<td></td>
<td></td>
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<td></td>
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<td>&quot;0&quot;'s present in Encumbrance column</td>
<td>&quot;0&quot;'s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
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<td>Error Calculation</td>
<td>Total Errors</td>
<td>Divided by Total Entries</td>
<td>Error %</td>
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8. Final revision received on ___________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

### Notes/Errors

Report 7 has an error because its fund balance of $444,229.23 does not equal the prior year’s estimated report 7 fund balance less prior year’s estimated report 7 appropriated expenses, which is $692,048.02. Component “030” was missing from one of the journal entries in the Report 1, which required a correction by an SCO accountant before submission into the system.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<th>Possible Errors</th>
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<tr>
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<td></td>
</tr>
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</tr>
<tr>
<td><em>0</em>s present in Amount column 0</td>
<td></td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used 0</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 8 Subsidiaries on file accounts for Due From Other Funds (1410) and Due to Other Funds (3114) are not clearly noted. A large sum is included in Subsidiary 0000000000 for both 1410 and 3114. Report 7 account number Due to Other Funds (3114) had abnormal balance, no explanation.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 10 Error % 10.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**
Abnormal balance for PY expenditure for local assistance, no PY accruals due to estimated financial reports.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 1/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 0 Error % 0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criterion 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**
1. The Budgetary Reports were received on 1/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

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3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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<th>Total Errors</th>
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<th>Error %</th>
</tr>
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<tbody>
<tr>
<td>0</td>
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</tr>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
1. The Budgetary Reports were received on 1/10/2020. Was that on or before the due date? No

- **Budgetary/Legal Basis Reporting Criteria**
- Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)

   - are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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<tr>
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<td>Total Errors</td>
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</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

- **Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<tr>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Rev#Exp, Fd bal Not 0, Wrong tot Amt in GL3114-rpt7, GL1410 Not on Rpt 7, Cash#SCO's

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**  

**Fund Number.** 3228  
**Agency Code** 3760  
**Fund Type** G  
**Analyst** Cquinn  

### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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<tr>
<td>1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date?</td>
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</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>No</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>No</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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#### Possible Errors

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<td>Symbols such as &quot;+&quot;, &quot;-&quot;, or &quot;;&quot; used</td>
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</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 7
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Amount on ACL was included in Report 1, causing debits not equal credits and Report 1 mismatch with Reports 2 and 15.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6001  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

1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   N/A

7. Total error rate is less than or equal to 2%

   N/A

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<td>Error %</td>
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<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  

   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

    N/A

16. Material Variance Explanation Form is submitted

    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   N/A

   September 03, 2019 - GAAP adjustments. Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/24/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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**Error Calculation**
- Total Errors: 2
- Divided by Total Entries: 10
- Error %: 20.00%

8. Final revision received on 3/5/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted No

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

#3: subfund 356 rept 1 and 2 are listed on cert letter but not included. MVF listed as no activity but it still needs to be included. Subfunds 003, 317, and 362 have transfer activity but are not included and should be according to SCO records. #16: MVF is a required form even if there is No Activity, however there are transfers so these should be on the MVF.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/24/2019. Was that on or before the due date? 
   Yes

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   No

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

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</table>

8. Final revision received on _______. Before due date listed in Criteria 1? 
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? 
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Agency cannot accrue expenses to reverted appropriations. Agency's DTDF Supplemental Form included a due from other fund of $1,008.74 due from 6031. This amount was not included on Report 1 and would be a Due From Other Appropriation, not a Due From Other Funds.

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/24/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 4 Divided by Total Entries 44 Error % 9.09%

8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

I requested the agency to send financial statements for sub-funds 6051008, 6051353, 6051356, and 6051357. The incorrect encumbrance amount was listed for account 3010 on Report 1. A subsidiary number was missing for account 3114 on Report 1. The incorrect amount was listed for appropriation 2015-101-80-97 and the incorrect encumbrance amount was listed for appropriation 2013-301-80-97-030. Some of the amounts on Reports 2 and 7 did not match the amounts on Report 1. Some of the prior year accrual amounts on Report 5 were incorrect. I requested the agency to

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

Consolidated 7&8 were missed.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<table>
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<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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     1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors
Agency did not submit consolidated Reports 7 and 8. Report 2 for 6088009 did not properly separate the liabilities between A/P, Due To Other Funds, and Due To Other Governments (All were included in A/P column.) Transfers to other funds on the Report 15 for 6088301 did not agree with the transfers out shown on 6088301's Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Error Calculation

Total Errors: 0
Divided by Total Entries: 999
Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

No. 12 DT/DF form submitted with Fi$Cal GL which is wrong format, and GL 1410.0681 was not included in Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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5. Debits equal credits Yes

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Notes/Errors

After converting to Legacy from Fi$Cal, Material Variance Form was incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

Possible Errors

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8. Final revision received on 2/6/2020. Before due date listed in Criteria 1?
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
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16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Rept 1- acct 1420.3790 and 3115.3790 amounts do not match. Acct 1730 is missing the corresp. 5330. NOTES: DTDFF supgl form GLs are not in legacy format - no subsidiaries on file submitted. Mult. Report 7s submitted (all different). Revision: #7- Do not post CAT 96/GL1730.0512 as these are already reflected in SCO 6/30 balances. Revolv fd adv is CAT 97 not PG. NOTES: Report 4 and 7 submitted fSCal accounts, Rept 4 also did not incl. Rev acct 0161000 Escheat- checks, warrants for $46.05. Rept 5- approp 2016 s/b item # 001 not 00116. Rpt15 not match Rpt 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 3790  
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

1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   Yes

7. Total error rate is less than or equal to 2%  
   Yes

   Possible Errors

   1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used

   Subsidiary accounts missing  
   No agency/fund number on first page

   1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column

   Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors 0  
   Divided by Total Entries 42  
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

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

   September 03, 2019  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Agency has a note from report 5.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
<th>Count</th>
<th>Error %</th>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24/34/71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0062  Agency Code 3790  Fund Type G  Analyst Ygreen

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

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? 
   No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   Yes

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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</table>

1 error for ALL infractions:

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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;&quot;) used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? 
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    N/A

16. Material Variance Explanation Form is submitted 
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? 
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0140  Agency Code 3790  Fund Type G  Analyst Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
1. The Budgetary Reports were received on 3/6/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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**Error Calculation**

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8. Final revision received on _____. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On Material Variance Explanation Form, listed PY Expenditures amount is incorrect and Prior Year Revenue amount not listed.

**MEETS ALL FINANCIAL REPORTING CRITERIA? No**

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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3. All required reports were received or noted on certification letter Yes

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7. Total error rate is less than or equal to 2% No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 5 Error: Debits do not equal credits because of an incorrect sign. (2) Criteria 7 Error: Subsidiary account not included. (3) On Report 15, please footnote difference in PY estimates used similar to Report 5.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/21/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
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</table>

| 1 error for ALL infractions: | |
|-----------------------------| |
| "0" present in Encumbrance column | |
| "0" present in Amount column | |
| Symbols such as "$", "-", or "(())" used | |

| Error Calculation | Total Errors | Divided by Total Entries | Error % | 0.00% |
|-------------------|--------------|--------------------------|---------|

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/10/2020. Was that on or before the due date?  No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<td>0&quot;s present in Amount column</td>
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<td>Error Calculation</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

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

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Make sure debits equal credits. 1410.0681 needs to equal 0150300. Due to/ due from page should tie with report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

**Possible Errors**

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0286  **Agency Code:** 3790  **Fund Type:** G  **Analyst:** Ygreen
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0392**  
Agency Code **3790**  
Fund Type **G**  
Analyst **Cwylie**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 3/11/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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**Error Calculation**

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8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

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

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 1 encumbrances- credits did not equal debits

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<th>1 error PER infraction:</th>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

| 1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date? | No |
| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes |
| 3. All required reports were received or noted on certification letter | Yes |
| 4. Authorized report format was used | Yes |
| 5. Debits equal credits | Yes |
| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |
| 7. Total error rate is less than or equal to 2% | Yes |

### Possible Errors

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### Error Calculation

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8. Final revision received on 2/21/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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

| September 03, 2019 | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

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<td>1 error PER infraction: Amount entered on wrong line</td>
<td></td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
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<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 1 | Divided by Total Entries | 12 | Error % | 8.33% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Got footnoter from agency, however; SCO didn't accrual the revised financial report information from PY because agency sent so late. SCO already finalized all report.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Subsidiary accounts missing</td>
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</tbody>
</table>

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<th>1 error for ALL infractions:</th>
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<th>&quot;0&quot;'s present in Amount column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

#### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 6
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **Yes**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

#### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/21/2020. Was that on or before the due date? ____________________________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________________________ Yes

3. All required reports were received or noted on certification letter ____________________________ Yes

4. Authorized report format was used ____________________________ Yes

5. Debits equal credits ____________________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________________________ N/A

7. Total error rate is less than or equal to 2% ____________________________ No

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<th>Possible Errors</th>
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<tr>
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<td>Subsidiary accounts missing</td>
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<td>1 error for ALL infractions:</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

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8. Final revision received on ________ Before due date listed in Criteria 1? ____________________________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________________________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________________________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________________________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________________________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________________________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________________________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________________________ N/A

16. Material Variance Explanation Form is submitted ____________________________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________________________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 GL acct 1140 amount did not match SCO's record.

MEETS ALL FINANCIAL REPORTING CRITERIA? ____________________________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infractions:</th>
<th>Amount entered on wrong line</th>
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<td></td>
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1 error for ALL infractions:

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 10 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/21/2020. Was that on or before the due date? _____________ No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________ Yes
3. All required reports were received or noted on certification letter ________ Yes
4. Authorized report format was used ________ Yes
5. Debits equal credits ________ Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A
7. Total error rate is less than or equal to 2% ________ No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<tr>
<td>Error Calculation</td>
<td>Total Errors: 1 Divided by Total Entries 19 Error %: 5.26%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________ No
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A
16. Material Variance Explanation Form is submitted ________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________ N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Error - CY beginning balance and ending PY balance did not match. Agency sent revised Report 7 to correct.

MEETS ALL FINANCIAL REPORTING CRITERIA? ________ No
1. The Budgetary Reports were received on 3/11/2020. Was that on or before the due date?  
   No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   No/A

7. Total error rate is less than or equal to 2%  
   Yes

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<td>Total Errors</td>
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8. Final revision received on __________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please do not include Report 8 Subsidiaries On File back up documents. They are not necessary.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3001  Agency Code 3790  Fund Type G  Analyst Anguyen

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

1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
REF code on Rpt 1 was incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
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<th>Wrong account numbers</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;:&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors | 0 | Divided by Total Entries | 7 | Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3312  
Agency Code 3790  
Fund Type G  
Analyst Ygreen

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

---

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Negative Expenditure due to less funding provided by GF (Capital Outlay).

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<th>&quot;SCO Only&quot; box used</th>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Sub 356 Rpt 1 1410 missing subacct number (Fund 0681 from subs on file). NOTES: Rept 5- several appropriations not match SCO records. Rept 15- sub 001 PY accrual reversals and expenditures not match SCO/rept 7. Sub 356 rept 15 incorrect Rev as of 6/30 and Other financial sources GL 9839 amounts (forgot a zero s/b 625,000). MVF CY expenditures not match Rept 7. MVF PY amounts not matching PY amounts due to reports not submitted.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

<table>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date? _No_
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _Yes_

3. All required reports were received or noted on certification letter _Yes_

4. Authorized report format was used _Yes_

5. Debits equal credits _Yes_

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _N/A_

7. Total error rate is less than or equal to 2% _No_

<table>
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<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? _N/A_

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _Yes_

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year _No_

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _N/A_

16. Material Variance Explanation Form is submitted _Yes_

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? _N/A_
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MEETS ALL FINANCIAL REPORTING CRITERIA? _No_

Financial Report Review (Analyst Initials)
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</tbody>
</table>

1 error for ALL infractions:

- "0"s present in Encumbrance column
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- Symbols such as "$", "-", or ")" used

Error Calculation

Total Errors 1 Divided by Total Entries 79 Error % 1.27%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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GAAP BASIS REPORTING CRITERIA

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

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Sub 357 Rept 1 incorrect 1410 subacct (S/B 0681 SMIF not 0392 according to DTDF and subsidiaries on file). NOTES: Rept 5 sub 009- PY reversals not match SCO records due to FISCal. Rept 7- FISCal cross walk error GL9000 to wrong GL9844 so add both for total acct 9000. Transfer In/Out do not match. Rept 15: Reverse PY accrual amts are wrong.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6052  
Agency Code 3790  
Fund Type B  
Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/21/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
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<th>&quot;0&quot;s present in Encumbrance column</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0  
Divided by Total Entries 999  
Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date?  
   No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

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</table>

Error Calculation

Total Errors 0  
Divided by Total Entries 4  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials)
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8017   Agency Code 3790   Fund Type N   Analyst Mparris

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

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

Error Calculation

<table>
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8. Final revision received on 2/21/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors: 0
Divided by Total Entries: 10
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Agency had to revise report 7 because the beginning fund balance did not match SCO's ending fund balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

2018-19 YEAR‐END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 8076  **Agency Code.** 3790  **Fund Type.** N  **Analyst.** Hkhinda

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
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<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td>Error %</td>
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</tr>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
<td>10</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

Beg. Balance needs to match prior years ending fund balance.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  

1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 3/9/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 3810  Fund Type G  Analyst Dgolez

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Error: Please include transfers on the Material Variance Form.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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Error Calculation

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

There is no transfer out listed on Report 7 for $35,119.49, but it state on the material variance there is a CY 2018-19 transfers out for $35,119.49.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page

### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA?

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

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
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<tr>
<td>3. All required reports were received or noted on certification letter</td>
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<td></td>
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<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
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<td>5. Debits equal credits</td>
<td>Yes</td>
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<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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<td>7. Total error rate is less than or equal to 2%</td>
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**Possible Errors**

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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________ , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

The abnormal balance in Transfers Out was not explained in footnote as required by our procedures.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 25 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted
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**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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Error Calculation

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 3820  
Fund Type G  
Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments. Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

Subsidiary accounts missing

No agency/fund number on first page

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0
Divided by Total Entries 0
Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

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

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**1 error for ALL infractions:**

| 0's present in Encumbrance column | 0's present in Amount column | Symbols such as "$", "-“, or "()" used |

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
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<th>Error %</th>
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</thead>
<tbody>
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<td>0.00%</td>
</tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infactions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors: 0
Divided by Total Entries: 10
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### STATE CONTROLLER'S OFFICE

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<th>Agency Code</th>
<th>Fund Type</th>
<th>Analyst</th>
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<tr>
<td>8029</td>
<td>3820</td>
<td>N</td>
<td>Xsun</td>
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#### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? 
   - **No**
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
<td>- &quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>- Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
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</thead>
<tbody>
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</tbody>
</table>

8. Final revision received on _____, Before due date listed in Criteria 1? 
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

#### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

Financial Report Review (Analyst Initials)

<table>
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<tr>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0001**  Agency Code **3825**  Fund Type **G**  Analyst **Xsun**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line Wrong account numbers &quot;SCO Only&quot; box used</td>
<td>Total Errors 0 Divided by Total Entries 999 Error % 0.00%</td>
</tr>
<tr>
<td>Subsidiary accounts missing No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;'s present in Encumbrance column &quot;0&quot;'s present in Amount column Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
<tr>
<td>Error Calculation</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

### Error Calculation

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<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? No

**Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

**Fund Number:** 6029  
**Agency Code:** 3825  
**Fund Type:** B  
**Analyst:** Mhatai

**1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?** Yes  
*July 31, 2019 - General Fund, SFEU, and Feeder Funds*  
*August 20, 2019 - All Other Funds*

**2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number** Yes

**3. All required reports were received or noted on certification letter** Yes

**4. Authorized report format was used** Yes

**5. Debits equal credits** Yes

**6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear** N/A

**7. Total error rate is less than or equal to 2%** Yes

**Possible Errors**

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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<th>1 error for ALL infractions:</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;( )&quot; used</th>
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**8. Final revision received on _____, Before due date listed in Criteria 1?** N/A

**9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year** No

**10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year** N/A

**11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?** N/A

**12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)** Yes

**13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)** N/A

**14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances** N/A

**15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc** N/A

**16. Material Variance Explanation Form is submitted** Yes

**GAAP BASIS REPORTING CRITERIA**

**17. Were GAAP adjustments and/or audit reports submitted on time?** N/A

*September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*

*October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**  

**Fund Number:** 6031  
**Agency Code:** 3825  
**Fund Type:** B  
**Analyst:** sataylor  

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<td></td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
<td></td>
<td></td>
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<tr>
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<td></td>
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<tr>
<td>1 error for ALL infractions:</td>
<td></td>
<td></td>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
<td></td>
<td></td>
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</tr>
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</table>

**GAAP BASIS REPORTING CRITERIA**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Notes/Errors**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

Total Errors: 0
Divided by Total Entries: 18
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
<td>0's present in Encumbrance column</td>
<td>0's present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 7 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**
3. All required reports were received or noted on certification letter **Yes**
4. Authorized report format was used **Yes**
5. Debits equal credits **Yes**
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**
7. Total error rate is less than or equal to 2% **No**
   - Possible Errors
     - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
     - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used
   - Error Calculation
     - Total Errors = 1 Divided by Total Entries = 14
     - Error % = 7.14%
8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**
16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**
17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**
There was an error on report 1. The Due to Other Authorizations listed a fund instead of an agency with the first submission.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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<th>Criteria</th>
<th>Answer</th>
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</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

#### Possible Errors

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<th>Calculation</th>
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<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</tr>
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#### Error Calculation

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<tr>
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<th>Before due date listed in Criteria 1?</th>
</tr>
</thead>
<tbody>
<tr>
<td>_________________________</td>
<td>N/A</td>
</tr>
</tbody>
</table>

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

#### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>GAAP Basis Reporting Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>September 03, 2019</th>
<th>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
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</thead>
<tbody>
<tr>
<td>October 01, 2019</td>
<td>- Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
<table>
<thead>
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<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date?</td>
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</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
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</tr>
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<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>Possible Errors</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>* SCO Only* box used</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

| Error Calculation                                                                                   |        |
| Total Errors                                                                                       | 0      |
| Divided by Total Entries                                                                           | 8      |
| Error %                                                                                           | 0.00%  |

| 8. Final revision received on __________. Before due date listed in Criteria 1?                     | N/A    |
| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No     |
| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A    |
| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A    |
| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes    |
| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A    |
| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | Yes    |
| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A    |
| 16. Material Variance Explanation Form is submitted                                               | Yes    |

**GAAP BASIS REPORTING CRITERIA**

| 17. Were GAAP adjustments and/or audit reports submitted on time?                                  | N/A    |
| September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |          |
| October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01         |        |

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/12/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount entered on wrong line</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>3</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Possible Errors</th>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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   Error Calculation
   Total Errors: 0
   Divided by Total Entries: 17
   Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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<td>Error Calculation</td>
<td>Total Errors = 0 Divided by Total Entries = 7 Error % = 0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0140  Agency Code 3835  Fund Type G  Analyst Mparris

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

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? _No_
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _Yes_

3. All required reports were received or noted on certification letter _Yes_

4. Authorized report format was used _Yes_

5. Debits equal credits _Yes_

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _N/A_

7. Total error rate is less than or equal to 2% _No_

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 12 Error % 8.33%

8. Final revision received on ________. Before due date listed in Criteria 1? _N/A_

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _No_

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year _N/A_

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? _N/A_

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _Yes_

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) _N/A_

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _Yes_

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _N/A_

16. Material Variance Explanation Form is submitted _Yes_

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? _N/A_

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Account type missing on rpt 3.

MEETS ALL FINANCIAL REPORTING CRITERIA? _No_

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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**Error Calculation**

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8. Final revision received on N/A. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: sub 008- Rept 3 approp 2018-001-10 missing acct type. NOTE: Subs on File did not include the 3114.0140 of $15,619.22.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? [No]
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "("") used

Error Calculation

Total Errors: 0 Divided by Total Entries: 16 Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year? [No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year? [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? [No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? ______________ No

   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ______________ Yes

3. All required reports were received or noted on certification letter ______________ Yes

4. Authorized report format was used ______________ Yes

5. Debits equal credits ______________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ______________ N/A

7. Total error rate is less than or equal to 2% ______________ No

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<th>Wrong account numbers</th>
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**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? ______________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ______________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ______________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ______________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ______________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ______________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ______________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. ______________ N/A

16. Material Variance Explanation Form is submitted ______________ Yes

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ______________ N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Form 571-C: 2015 101 Pg 20, should be Pg 10.

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<th>Possible Errors</th>
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<table>
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<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 3840  Fund Type G  Analyst Cwylie

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

1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

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<th>Possible Errors</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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<th>Divided by Total Entries</th>
<th>Error %</th>
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<td>0.00%</td>
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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 0140  |  Agency Code: 3845  |  Fund Type: G  |  Analyst: Mparris

**BUDGETARY/Legal Basis Reporting Criteria**

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

### Possible Errors

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<th>Error Calculation</th>
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<tbody>
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<tr>
<td>Wrong account numbers</td>
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<td>Subsidiary accounts missing</td>
</tr>
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<td>No agency/fund number on first page</td>
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<td><strong>1 error for ALL infractions:</strong></td>
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<td>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;/&quot; used</td>
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### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 13
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s). Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst initials) 1st 2nd 3rd 4th
FUND NUMBER: 0942  
AGENCY CODE: 3845  
FUND TYPE: N  
ANALYST: Sngo

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

POTENTIAL ERRORS

1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

   **Possible Errors**
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - Subsidiary accounts missing
   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or ")" used

   **Error Calculation**
   - Total Errors: 0
   - Divided by Total Entries: 999
   - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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<table>
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<th>Notes/Errors</th>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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### Possible Errors

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### Error Calculation

Total Errors 0  Divided by Total Entries 2  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? No
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7. Total error rate is less than or equal to 2% Yes

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Error Calculation

| Total Errors | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td></td>
<td>Subsidiary accounts missing</td>
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Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

NOTES: Rept 7s have an asterisk by acct 9811 amount but no footnote stating why.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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<th>3rd</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6083  
Agency Code 3850  
Fund Type B  
Analyst Ygreen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

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

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<tr>
<th>Criteria</th>
<th>Answer</th>
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<tr>
<td>1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date?</td>
<td>Yes</td>
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<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
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<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
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<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
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<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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#### Possible Errors

- 1 error PER infraction:  
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used
- 1 error for ALL infractions:  
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "(" used

#### Error Calculation

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8. Final revision received on ________, Before due date listed in Criteria 1? | N/A    |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes    |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A    |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A    |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes    |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | Yes    |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | Yes    |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A    |

16. Material Variance Explanation Form is submitted | Yes    |

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A    |

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? 

   Yes

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   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   N/A

7. Total error rate is less than or equal to 2%

   Yes

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8. Final revision received on ___________. Before due date listed in Criteria 1?

   N/A

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    N/A

16. Material Variance Explanation Form is submitted

    Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td></td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
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<td>3</td>
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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 8120  
**Agency Code:** 3855  
**Fund Type:** N  
**Analyst:** Ygreen

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### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date?  
   - **Yes**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **No**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount entered on wrong line</td>
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</tr>
<tr>
<td></td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>0&quot;s present in Encumbrance column</td>
<td>0&quot;s present in Amount column</td>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;:&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0  
- Divided by Total Entries: 999  
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

<table>
<thead>
<tr>
<th>Notes/Errors</th>
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</table>
| September 03, 2019 | - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
| October 01, 2019 | - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials):**

<table>
<thead>
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<th>1st</th>
<th>2nd</th>
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<th>4th</th>
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</thead>
</table>
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0001  Agency Code: 3860  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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 32 | Error % | 0.00% |

8. Final revision received on 8/12/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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<td>Error %</td>
<td>0.00%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
## Fund Reporting Criteria Checklist

**Fund Number:** 0140  
**Agency Code:** 3860  
**Fund Type:** G  
**Analyst:** Mparris

### Budgetary/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? **Yes**  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

### Possible Errors

<table>
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<tr>
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<td>Subsidary accounts missing</td>
</tr>
</tbody>
</table>

| Error Calculation | Total Errors | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on _____ . Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### Meets All Financial Reporting Criteria?

**Yes**

<table>
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<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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---

**Financial Reporting Criteria Checklist**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Subsidary accounts missing, No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0244**  
**Agency Code 3860**  
**Fund Type G**  
**Analyst Ftoure**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infractions:</th>
<th>Amount entered on wrong line</th>
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<tbody>
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<th>1 error for ALL infractions:</th>
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<th>&quot;0&quot;s present in Amount column</th>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

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<table>
<thead>
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<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24/34/71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

<table>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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#### Error Calculation

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**Notes/Errors**

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Possible Errors

1 error PER infraction:
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   Possible Errors
   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing
   No agency/fund number on first page
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**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0445  Agency Code 3860  Fund Type B  Analyst Cwylie

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? _____________________________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _____________________________ Yes

3. All required reports were received or noted on certification letter _____________________________ Yes

4. Authorized report format was used _____________________________ Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _____________________________ N/A

7. Total error rate is less than or equal to 2% _____________________________ N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _____________________________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted _____________________________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0465  **Agency Code** 3860  **Fund Type** G  **Analyst** Aelhady

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   - Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETs ALL FINANCIAL REPORTING CRITERIA?**  
Yes

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0502  
**Agency Code:** 3860  
**Fund Type:** N  
**Analyst:** Ftoure

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
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1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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| 3. All required reports were received or noted on certification letter | Yes |

| 4. Authorized report format was used | Yes |

| 5. Debits equal credits | Yes |

| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |

| 7. Total error rate is less than or equal to 2% | Yes |

#### Possible Errors

<table>
<thead>
<tr>
<th align="left">1 error PER infraction:</th>
<th align="left">Amount entered on wrong line</th>
<th align="left">Wrong account numbers</th>
<th align="left">&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td align="left">Subsidiary accounts missing</td>
<td align="left">No agency/fund number on first page</td>
<td align="left"></td>
<td align="left"></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th align="left">1 error for ALL infractions:</th>
<th align="left">&quot;0&quot;s present in Encumbrance column</th>
<th align="left">&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td align="left">Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td align="left"></td>
<td align="left"></td>
</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th align="left">Total Errors</th>
<th align="left">Divided by Total Entries</th>
<th align="left">Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td align="left">0</td>
<td align="left">2</td>
<td align="left">0.00%</td>
</tr>
</tbody>
</table>

| 8. Final revision received on ________, Before due date listed in Criteria 1? | N/A |

| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

| 16. Material Variance Explanation Form is submitted | Yes |

### GAAP BASIS REPORTING CRITERIA

| 17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

| **September 03, 2019** | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
| **October 01, 2019** | Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

### Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th align="left">1st</th>
<th align="left">2nd</th>
<th align="left">3rd</th>
<th align="left">4th</th>
</tr>
</thead>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

<table>
<thead>
<tr>
<th>Criteria Description</th>
<th>Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
<tr>
<td>Possible Errors</td>
<td></td>
</tr>
<tr>
<td>1 error PER infraction:                 Amount entered on wrong line Wrong account numbers  &quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing              No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:          &quot;0&quot;s present in Encumbrance column &quot;0&quot;s present in Amount column Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
<tr>
<td>Error Calculation                      Total Errors Divided by Total Entries Error % 0.00%</td>
<td></td>
</tr>
<tr>
<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
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<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
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</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
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<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
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<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?                    | N/A    |

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

| Yes |

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

   Error Calculation
   Total Errors 1 Divided by Total Entries 60 Error % 1.67%

8. Final revision received on 8/29/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Account 1713 was incorrectly listed on the Report 7. A revised Report 7 was submitted to correct the error.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
<td></td>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date?  
   **Yes**  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td>1 error for ALL infractions:</td>
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</tr>
<tr>
<td>Error Calculation</td>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**  
    - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**
1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date?  
   Yes  
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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<tr>
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<th>Amount entered on wrong line</th>
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<thead>
<tr>
<th>1 error for ALL infraction:</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors: 0  
Divided by Total Entries: 6  
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th
## BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<td></td>
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</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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## MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
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<td></td>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors | 0 | Divided by Total Entries | 10 | Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
   - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
   - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
   - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
   - N/A

16. Material Variance Explanation Form is submitted
   - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
   - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
### BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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### GAAP BASIS REPORTING CRITERIA

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#### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials)

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### FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

   Possible Errors

   | 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
   | Subsidary accounts missing | No agency/fund number on first page |

   | 1 error for ALL infractions: |
   | "0"'s present in Encumbrance column | "0"'s present in Amount column |
   | Symbols such as "$", "-", or "(" used |

   Error Calculation

   Total Errors 0 Divided by Total Entries 22 Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 3100  
Agency Code: 3860  
Fund Type: N  
Analyst: Ftoure

BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   - Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - N/A

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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
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Notes/Errors

- Agency did not list 4-digits required sub-fund.

MEETS ALL FINANCIAL REPORTING CRITERIA?

- Yes

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th
1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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<td>3. All required reports were received or noted on certification letter</td>
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Notes/Errors

3860-101-3228 listed with program number 10. No such appropriation exists.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
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STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3237  Agency Code 3860  Fund Type G  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

| Fund Number. | 3296 | Agency Code | 3860 | Fund Type | G | Analyst | Ftoure |

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date? ________________ Yes

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________________ Yes

3. All required reports were received or noted on certification letter ________________ Yes

4. Authorized report format was used ________________ Yes

5. Debits equal credits ________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________________ N/A

7. Total error rate is less than or equal to 2% ________________ N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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| 1 error for ALL infractions: |
| "0"s present in Encumbrance column | "0"s present in Amount column |
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? ________________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________________ N/A

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

Financial Report Review (Analyst Initials) 

| 1st | 2nd | 3rd | 4th |

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

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

| Error Calculation | Total Errors | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on 8/28/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Possible Errors

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|                   | Wrong account numbers
|                   | "SCO Only" box used
| 1 error for ALL infractions: | Subsidary accounts missing
|                             | No agency/fund number on first page
|                             | "0"s present in Encumbrance column
|                             | "0"s present in Amount column
|                             | Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0
Divided by Total Entries 0
Error % 0.00%

8. Final revision received on. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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</table>

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - No

7. Total error rate is less than or equal to 2%  
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**Error Calculation**

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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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16. Material Variance Explanation Form is submitted  
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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   | September 03, 2019 | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
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**Notes/Errors**

Missing account type on detail rept 1

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% N/A

### Possible Errors

| 1 error PER infraction: |  |
|-------------------------|--|---|---|
| Subsidiary accounts missing | Wrong account numbers | "SCO Only" box used |

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|-----------------------------|--|---|---|
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### Notes/Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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Notes/Errors

Ag did not put 1 for blocked flag under B on the detail rpt 1 pge.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Notes/Errors

Need GL 5530 for Non-Shared Fund not 5570. Missing block code 1 on detail rpt 1

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Missing blocked flag code 1 on detail rept 1

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers
   " SCO Only" box used

   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", ",", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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#### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 0
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Form 571 D now requires a "0" in the SCO field and only 6 digits in the Revenue/Object field. Please see page 40, items 28 and 29, of the 2018-19 Budgetary/Legal Basis Year-End Financial Reports Procedure Manual. Report 5 for 3860-001-2012 did not include an 8/27/19 reversion of $16,650.00 (This was not counted as an error.) Please prepare the Due To/Due From Supplementary Form on a consolidated basis, not by subfund.

---

Form 571 D now requires a "0" in the SCO field and only 6 digits in the Revenue/Object field. Please see page 40, items 28 and 29, of the 2018-19 Budgetary/Legal Basis Year-End Financial Reports Procedure Manual. Report 5 for 3860-001-2012 did not include an 8/27/19 reversion of $16,650.00 (This was not counted as an error.) Please prepare the Due To/Due From Supplementary Form on a consolidated basis, not by subfund.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

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

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 6051  
**Agency Code:** 3860  
**Fund Type:** B  
**Analyst:** Rbhangal

**BUDGETARY/Legal BASIS CRITERIA**

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   **Yes**  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<tr>
<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **Yes**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   September 03, 2019  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
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Error Calculation

Total Errors 0 Divided by Total Entries 137 Error % 0.00%

8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date?  
   Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
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3. All required reports were received or noted on certification letter  
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7. Total error rate is less than or equal to 2%  
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Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
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16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
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Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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</table>

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? **Yes**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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<td></td>
</tr>
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<td>1 error for ALL infractions:</td>
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<tr>
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**Error Calculation**

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<th>Error %</th>
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<td>0.00%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 3875  
Fund Type G  
Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? ____________________________ Yes

   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________________________ Yes

3. All required reports were received or noted on certification letter ____________________________ Yes

4. Authorized report format was used ____________________________ Yes

5. Debits equal credits ____________________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________________________ N/A

7. Total error rate is less than or equal to 2% ____________________________ No

   Possible Errors
   1 error PER infraction: Subsidary accounts missing  
   Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used  
   No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column  
   "0"s present in Amount column  
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 1  
   Divided by Total Entries 41  
   Error % 2.44%

8. Final revision received on 8/7/2019. Before due date listed in Criteria 1? ____________________________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________________________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________________________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________________________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________________________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________________________ Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________________________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________________________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________________________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Rept 1- Form 571C reported appropriation 2017-001-10-D on the 2017 PG 99 mistakenly. NOTES: Rept 5- must show 0.00 in Total column, not blank. Rept 8 Subs on File- Accts 1420 and 3115 should always be followed by the four-digit agency number.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/5/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors: 0
Divided by Total Entries: 999
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
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- Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0
Divided by Total Entries 3
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

| Possible Errors |
|-----------------|-----------------|-----------------|
| 1 error PER infraction: | 1 error for ALL infractions: |
| Amount entered on wrong line | "0"s present in Encumbrance column |
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0402**  
Agency Code **3885**  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? __________ Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ N/A

3. All required reports were received or noted on certification letter __________ N/A

4. Authorized report format was used __________ N/A

5. Debits equal credits __________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ N/A

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tr>
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</table>

**1 error for ALL infractions:**

<table>
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<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0  
Divided by Total Entries 0  
Error % 0.00%

8. Final revision received on __________ Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A  
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0405  Agency Code 3885  Fund Type B  Analyst Ygreen

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? ____________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors
1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - 0's present in Encumbrance column
   - 0's present in Amount column
   - Symbols such as "$", ",", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted
   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | Divided by Total Entries | Error % | **0.00%** |

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Wrg fiscal year on Subsidiary file. Rpt 5 missing Ref It. 0001 3900 2013 501. Error on DTFS

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/22/2020. Was that on or before the due date? ____________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ Yes

7. Total error rate is less than or equal to 2% ____________ Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ Yes

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/15/2020. Was that on or before the due date? Yes

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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Error Calculation

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8. Final revision received on 3/9/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Account 3114.0044 had the incorrect amount listed on the original Report 1 that was submitted.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/21/2020. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   - Amount entered on wrong line
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   - "SCO Only" box used

1 error for ALL infractions:
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<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors: 0 Divided by Total Entries: 999</th>
<th>Error %: 0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please do not submit blank Reports if there is no activity to report except Material Variance Explanation From. Only mention on the Certification Letter that no activity to report. Only Material Variance Explanation Form is required per fund even though there is no activity.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/16/2020. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

NOTES: Rept 1- Please do not submit blank pages. Rept 5- 2013 appropriations do not need to be included as there is no activity. Rept 8 Subs on File 3114.0001 and 3114.0044 totals do not match Rept 1 and DTDF suppplemental sheet (minor difference of $2,221.88).

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/16/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Possible Errors</th>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 1/15/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
     realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
     and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0890  
**Agency Code.** 3900  
**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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/21/2020. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **No**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

| Notes/Errors                                                                 |          |
|                                                                              | Report 9 is for Fund 6054, should be for 0890 |

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/16/2020. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARs automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 1/16/2020. Was that on or before the due date? **No**

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on _______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material VarianceExplanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

#### Notes/Errors

Wrong amount entered for Report 1 GL 3010 encumbrance. See agency email following Report 15.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

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<th>3rd</th>
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</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

   **Possible Errors**

   **1 error PER infraction:**
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   **1 error for ALL infractions:**
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   **Error Calculation**
   - Total Errors 1 Divided by Total Entries 3 Error % 33.33%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

On Report 1, Detail Appropriation page (Form 571-C) Incorrect FY used. The correct FY is 2017 for the Account of 3500-Mobile Source 2017-101-15. Please use pre-printed template of Report 1 posted on the SCO Website. If there is no activity on Due To/From Other Funds/Appropriations Supplemental Form there is no need to submit blank form just mention on the Cert Letter No Activity to Report.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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</table>

**Error Calculation**

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<thead>
<tr>
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<th>24</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>1</td>
<td>24</td>
<td>4.17%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **No**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019**  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019**  
   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Expenditure/revenue/transfer accruals on Report 2 should be included on Report 1 using the opposite sign, not the same sign. Due To/Due From accounts on Report 3 should also be included on Due To/From Supplemental.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

- Total Errors 1
- Divided by Total Entries 999
- Error % 0.10%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please do not submit blank Reports if there is no activity to report except Material Variance Explanation From. Only mention on the Certification Letter that no activity to report. Only Material Variance Explanation Form is required per fund even though there is no activity. On Material Variance Explanation Form PY Expenditures amount is missing.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number. **3228**  
Agency Code **3900**  
Fund Type **G**  
Analyst **Cquinn**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date? **No**  
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

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<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
<td><strong>Total Errors 1 Divided by Total Entries 44 Error % 2.27%</strong></td>
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<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>
| **1 error for ALL infractions:** | **0's present in Encumbrance column**  
| "0"s present in Amount column |  |
| Symbols such as "$", "-", or "()" used |  |

8. Final revision received on **N/A**. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

Notes/Errors

Wrong fund number on detail appropriation page.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**  
Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3237  Agency Code 3900  Fund Type G  Analyst Cquinn

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

1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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

Error Calculation
Total Errors 0 Divided by Total Entries 23 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Due To/From Supplemental should not include amounts not included in Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

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

1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<td>No agency/fund number on first page</td>
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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Due to/Due From Form is not required to be submitted if "no activity," just note on the certification only.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 12/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td>0.00%</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

NOTES: #2. The "Prepared by" line is not needed- first line should list agy name & number, not the fund. Please submit only ONE cert letter for this fund and agy, listing each sub-fund separately & the repts submitted for ea sub-fund must be listed. See pgs. 15, 20-21 of B/L Procedure Manual. Rpt 8 is listed but the rpt says no activity. Not counted as an error THIS YEAR ONLY. Do not submit blank pgs of reports with no activity, only need to list as no activity on the cert letter - ONLY the MVF must also still be included when it has no activity. Tfr in/out not included

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

1. The Budgetary Reports were received on 1/22/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Total Errors 0 Divided by Total Entries 16 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. 6054  
Agency Code 3900  
Fund Type B  
Analyst Cwylie

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date?  
   - Number: 6054  
   - Agency Code: 3900  
   - Fund Type: B  
   - Analyst: Cwylie  
   - Criteria:  
     - 1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date?  
       - Yes  
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes
3. All required reports were received or noted on certification letter  
   - Yes
4. Authorized report format was used  
   - Yes
5. Debits equal credits  
   - Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A
7. Total error rate is less than or equal to 2%  
   - Yes

### Possible Errors

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<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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### Error Calculation

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<th>Error %</th>
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<tbody>
<tr>
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<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - Yes
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - Yes
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - Yes
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A
16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - September 03, 2019  
      - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    - October 01, 2019  
      - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
- No

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

---

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
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</tr>
</tbody>
</table>

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<tr>
<th>1 error for ALL infractions:</th>
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<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

---

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/9/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 2
   Divided by Total Entries 50
   Error % 4.00%

8. Final revision received on 9/18/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
On the Report 1 that was originally submitted, the amount Due to Fund 0678 was included in the amount Due to the General Fund.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/9/2019. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

Possible Errors

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<th>&quot;0&quot; s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

| Total Errors | 1 Divided by Total Entries | 2 Error % | 50.00% |

8. Final revision received on __________, Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.__________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

No footnote for GL 65 on rpt 7

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
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<td>4. Authorized report format was used</td>
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<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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**Possible Errors**

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8. Final revision received on 9/12/2019. Before due date listed in Criteria 1? | No |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 GL acct 1140 did not match SCO’s record.

MEETS ALL FINANCIAL REPORTING CRITERIA? | No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
STATE CONTROLLER’S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **3288**  
Agency Code **3930**  
Fund Type **G**  
Analyst **Rbhangal**

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 9/9/2019. Was that on or before the due date? No  
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

<table>
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<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
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### BUDGETARY/Legal BASIS REPORTING CRITERIA

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<table>
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<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 3/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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8. Final revision received on _____ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? 
   - No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

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8. Final revision received on ________, Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>1 error for ALL infractions:</td>
<td>0's present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
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<td>8</td>
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</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
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<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 33 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#5: Report 1 had debit and credit not equal.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE Controller's Office
2018-19 Year-End Financial Reporting Criteria Checklist

Fund Number: 0212  Agency Code: 3940  Fund Type: G  Analyst: Hkhinda

**Budgetary/Legal Basis Reporting Criteria**

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

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No.  
   - **Fund:** July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - **Fund:** August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes.

3. All required reports were received or noted on certification letter. Yes.

4. Authorized report format was used. Yes.

5. Debits equal credits. N/A.

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A.

7. Total error rate is less than or equal to 2%. N/A.

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors: 0  
Divided by Total Entries: 0  
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A.

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. N/A.

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. N/A.

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A.

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). N/A.

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A.

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. N/A.

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A.

16. Material Variance Explanation Form is submitted. Yes.

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A.

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

---

**Financial Reporting Criteria Checklist**
1. The Budgetary Reports were received on 4/6/2020. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>&quot;0&quot;s present in Amount column</td>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)

<table>
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<tr>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/24/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column, Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 47 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<th>Criteria</th>
<th>Answer</th>
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<tr>
<td>1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
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#### Possible Errors

<table>
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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Date</th>
<th>GAAP Adjustments</th>
<th>Proprietary Fund Statements</th>
<th>Note Information</th>
<th>Statement of Changes in Assets and Liabilities, etc.</th>
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<td>Note information</td>
<td>Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
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<td>- Draft Audit or October 15, 2019</td>
<td>Final Audit, if draft received by 10/01</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/Legal Basis Reporting Criteria

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

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
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<td><strong>Wrong account numbers</strong></td>
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<td></td>
<td><strong>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</strong></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<th>Possible Errors</th>
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</tr>
</tbody>
</table>

Error Calculation
Total Errors: 0
Divided by Total Entries: 999
Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 4/27/2020. Was that on or before the due date?  
   - **No**
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **Yes**

7. Total error rate is less than or equal to 2%  
   - **Yes**

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</tbody>
</table>

| **1 error for ALL infractions:** |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

**Error Calculation**

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<tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   **September 03, 2019**  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019**  
   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  

- **No**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/17/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________ Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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

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

1. The Budgetary Reports were received on 4/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

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16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/19/2020. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   No

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

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

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#3: Report 1 had a part missing (form 571C). DTDF form was not printed in the correct format (landscape).

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/17/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/17/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
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4. Authorized report format was used  
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   Yes

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7. Total error rate is less than or equal to 2%  
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

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    N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019  
   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

NOTES: Sub 335- Rept 15 expenditure and Op Trnfr columns not match Rept 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No
STATE CONTROLLER'S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0942**  
Agency Code **3940**  
Fund Type **N**  
Analyst **Sngo**

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

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td><strong>1 error PER Infraction:</strong> Subsidiary accounts missing</td>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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Error Calculation

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<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

<table>
<thead>
<tr>
<th>September 03, 2019</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
</tr>
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</tr>
</tbody>
</table>

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials)

1st  2nd  3rd  4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

BUDGETARY/Legal BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/30/2020. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
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- "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions:
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- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<tr>
<td>Error %</td>
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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Please do not staple reports. Report 5- Do not write in amounts.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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<tr>
<td>3. All required reports were received or noted on certification letter</td>
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</tr>
<tr>
<td>4. Authorized report format was used</td>
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<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
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<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
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<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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**GAAP BASIS REPORTING CRITERIA**

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<thead>
<tr>
<th>Criteria</th>
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<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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**Financial Report Review (Analyst Initials)**

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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8. Final revision received on ________, Before due date listed in Criteria 1? ___________ N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** ___________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA

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   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Do not submit blank Report 1 pages.

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 4/6/2020. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 7 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Debits not equal to credits on original submitted Report 1.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)

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STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3262  Agency Code 3940  Fund Type G  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/17/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 4/6/2020. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors | 0 | Divided by Total Entries | 12 | Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/6/2020. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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

Error Calculation
Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
The footnote for the abnormal appropriated expenses amount is missing on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/6/2020. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019**  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019**  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please do not submit blank form of Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
---|-----|-----|-----|-----

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6001  
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

1. The Budgetary Reports were received on 3/17/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column

Symbols such as "$", "-", or "(" used

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

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. 6016  
Agency Code 3940  
Fund Type B  
Analyst Ftooure

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6019  Agency Code 3940  Fund Type B  Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/17/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   Yes

7. Total error rate is less than or equal to 2%

   Yes

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<table>
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<th>Error Calculation</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

   Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted

   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/24/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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| Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6021  
Agency Code 3940  
Fund Type B  
Analyst Ftoure

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

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| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

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16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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

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

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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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<tr>
<td>3. All required reports were received or noted on certification letter</td>
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</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
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<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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<tbody>
<tr>
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<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
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<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
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<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
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<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
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<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
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### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
--- | --- | --- | --- | ---

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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<th>3rd</th>
<th>4th</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6029  
Agency Code 3940  
Fund Type B  
Analyst Mhatai

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

1. The Budgetary Reports were received on 4/10/2020. Was that on or before the due date? [No]
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

Possible Errors
- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - "0" present in Encumbrance column
  - "0" present in Amount column
  - Symbols such as "$", "-", or "()" used

Error Calculation
- Total Errors 0
- Divided by Total Entries 13
- Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [Yes]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [No]
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
- NOTES: Sub 012- Rept 4- did not use valid account number. Rept 15- incorrect PY accrual reversal 2017-001-10-D amts. Acct 9000 Expenditures not match Rept 7 or MVF.

MEETS ALL FINANCIAL REPORTING CRITERIA? [No]

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

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER Infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;0&quot;'s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 10 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/13/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 47 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 3/17/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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Error Calculation

| Total Errors | 2 | Divided by Total Entries | 13 | Error % | 15.38% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Criteria#3: Unlisted/Missing required subfunds 302, 304, 305, 306 and consolidated report 7 & 8 at fund level. Other error(s): a)"0.00" reported on report 1; b)"D/C" listed in fields where no amount(s) exist on report 1.
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/17/2020. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

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Error Calculation

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<td>5</td>
<td>0.00%</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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</table>

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

This fund is a nongovernmental cost fund. Use the cert letter format and required reports list for NGCs for this fund, not for GCs.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 9739  Agency Code 3940  Fund Type N  Analyst Csmithers

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 4/13/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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

FINANCIAL REPORTING CRITERIA CHECKLIST
FINANCIAL REPORTING CRITERIA CHECKLIST

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 3960  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? (July 31, 2019 - General Fund, SFEU, and Feeder Funds August 20, 2019 - All Other Funds) No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

On Report 1, Wrong GL and subsidiary accounts was used to record Due to/Due from. Subsidiary code was missed for GL 1600. On appropriation page, account type was missed for Approp. 2015-001-12-18. On Report 3, wrong ref no. input.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#2: Cert. letter was signed by the same person who prepared it.
#3: No support documents were provided for report 3 (JE numbers).
#7: Prog. 99 was not zeroed out. Due to/from were not not matching.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **No**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

Possible Errors

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Error Calculation

- Total Errors: 1
- Divided by Total Entries: 11
- Error %: 9.09%

8. Final revision received on 10/11/2019. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

September 03, 2019  
- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019  
- Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 1400 ----> GL 1410.0681. Need to add "No activity to report" if there is no activity.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
**No**

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   
   2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

   3. All required reports were received or noted on certification letter Yes

   4. Authorized report format was used Yes

   5. Debits equal credits Yes

   6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

   7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on 10/11/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/20/2019. Was that on or before the due date? ____________ No

    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

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Error Calculation

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8. Final revision received on ____________ Before due date listed in Criteria 1? ____________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A

    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? ____________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number: 0065  
Agency Code: 3960  
Fund Type: G  
Analyst: Hkhinda

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

#### Possible Errors

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#### Error Calculation

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   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 1- dr didn’t = credits. Amounts need to match on all reports.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: Please list all reports on the Certification Letter as seen in the Budgetary Legal Procedure Manual. For no activity: List the report, then " - no activity to report". (2) Note: On Report 15, please include adjustment columns next to column C that show the estimates recorded in SCO’s system are reversed out, then adjusted for actuals (similar to the rows added on Report 5).

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

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#### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0106  Agency Code 3960  Fund Type G  Analyst Rbhangal

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date?
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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   N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Amount entered on wrong line</th>
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Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

Missing report 6 was included, but not listed on cert letter.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

| Total Errors | 0 Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? July 31, 2019 - General Fund, SFEU, and Feeder Funds August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

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16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 3: Revenue code goes under the rev/object tab on the detail appn page not under the source fund.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0456
Agency Code 3960
Fund Type G
Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on 9/25/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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</table>
| Error Calculation | Total Errors | 0 Divided by Total Entries | 11 | Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
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Notes/Errors

Report 3: Revenue code goes under the rev/object tab on the detail appn page not under the source fund.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

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Notes/Errors

#2: Cert. letter was signed by the same person who prepared the financial statements.

#3: Report 3 did not have JE number to support.

#5: Debit and credit did not equal on Report 1.

#7: Report 3 had error on account code, missing type of account.

#13: Due to/from did not have sub-account posted correctly.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Error Calculation

- Total Errors: 1
- Divided by Total Entries: 11
- Error %: 9.09%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The Due To/From form did not match the Report 8 Subsidiaries on File.

**Financial Report Review (Analyst Initials)**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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Error Calculation

Total Errors: 0 Divided by Total Entries: 2 Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Error #3: cert letter did not list special reports, DT/DF and MVEF; these reports were also missing.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. **The Budgetary Reports were received on 9/20/2019. Was that on or before the due date?**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. **Total error rate is less than or equal to 2%**
   - **N/A**

### Possible Errors

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<td>&quot;0&quot;s present in Amount column</td>
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8. Final revision received on ________, Before due date listed in Criteria 1?
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
    - **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**
    - **N/A**

Notes/Errors:

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**

**Financial Report Review (Analyst Initials)**

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<th>1st</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors: 0
Divided by Total Entries: 2
Error %: 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tr>
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Error Calculation

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8. Final revision received on 10/26/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3084  
Agency Code 3960  
Fund Type G  
Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

8. Final revision received on 1/7/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, GL 1600 should have subsidiary information. On Report 1 approp. Page, incorrect CA, PG, EL numbers were used.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

(1) Note: Please list all reports on the Certification Letter as seen in the Budgetary Legal Procedure Manual. For no activity: List the report, then " - no activity to report". (2) Note: On Report 15, please include adjustment columns next to column C that show the estimates recorded in SCO's system are reversed out, then adjusted for actuals (similar to the rows added on Report 5).

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Report 3 Due To/From Other Funds/Appropriations amounts need to be reported on Due To/From Other Funds Supplemental in addition to Report 1 amounts. Due To/From Other Funds/Appropriations amounts not included in Report 1, 3, 7, and/or Revisions to Report 1, 3, and 7 should not be included on Due To/From Other Funds Supplemental. Report 15 authorized format does not include "Adjustments Prior Year Footnote Item" column.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>*0’s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Total Errors 0 Divided by Total Entries 7 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please do not staple Year-End Financial Reports.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8083  Agency Code 3960  Fund Type N  Analyst Matif

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers * SCO Only* box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Please do not staple Year-End Financial Reports.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### 1. The Budgetary Reports were received on 8/7/2019. Was that on or before the due date? **No**
- **July 31, 2019** - General Fund, SFEU, and Feeder Funds
- **August 20, 2019** - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

### 3. All required reports were received or noted on certification letter **Yes**

### 4. Authorized report format was used **Yes**

### 5. Debits equal credits **Yes**

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

### 7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
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<tr>
<td>1 error for ALL infractions: <strong>0</strong>'s present in Encumbrance column</td>
<td><strong>0</strong>'s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

### 16. Material Variance Explanation Form is submitted **Yes**

## GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

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## MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>

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## FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? **No**

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

   **Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   **1 error for ALL infractions:**

<table>
<thead>
<tr>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;:&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

   **Error Calculation**

   Total Errors: 0 **Divided by Total Entries:** 30 **Error %:** 0.00%

8. Final revision received on _____. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
1. The Budgetary Reports were received on 9/4/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount entered on wrong line</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;+&quot;, &quot;,&quot;, or &quot;/&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1</td>
<td>23</td>
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</table>

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The original Certification Letter did not note "No activity to report" next to Report 4 - Year End Statement of Revenue. On the original Report 1, the amounts for accounts 3210 - Due to Federal Government and 3290 - Due to Other Government Entities were included in the amount for account 3220 - Due to Local Government.
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;;&quot; used</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 104 Error % 0.96%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 9/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation
Total Errors 0 Divided by Total Entries 23 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019    - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# State Controller's Office 2018-19 Year-End Financial Reporting Criteria Checklist

**Fund Number:** 0226  
**Agency Code:** 3970  
**Fund Type:** G  
**Analyst:** Matif

## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/29/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **No**

### Error Calculation

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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</table>

8. Final revision received on 10/1/2019. Before due date listed in Criteria 1?  
   - **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **No**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 03, 2019</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019</td>
<td>- Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

### Notes/Errors

On Report 4, Please include current year revenues only. See Procedure Manual Page 65 and 66 for detailed instructions for preparing report 4. Agency submitted the revision to Accruals and adjustments to Controller's Accounts but not processed because listed GL 2500, and GL 4050 do exist in the 6/30 GLTB with the same amount being reported on revision form.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

**Financial Report Review (Analyst Initials):**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0269  Agency Code 3970  Fund Type G  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>16</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 10/1/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/29/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL account 1319 was missing an amount and GL 1380 incr amount, did not match rpt 2.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/29/2019. Was that on or before the due date? No
July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Total Errors</td>
<td>Divided by Total Entries</td>
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<td>Error %</td>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date?  
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - No

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
GL 1600 with individual subfunds needs to be listed on report 1. It cannot be combined under one subfund.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/4/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Encumbrances did not net to zero.

MEETS ALL FINANCIAL REPORTING CRITERIA?  

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/4/2019. Was that on or before the due date?  
   No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

   Possible Errors
   1 error PER infraction:  
   - Amount entered on wrong line  
   - Wrong account numbers  
   - "SCO Only" box used  
   - Subsidiary accounts missing  
   - No agency/fund number on first page

   1 error for ALL infractions:  
   - "0"s present in Encumbrance column  
   - "0"s present in Amount column  
   - Symbols such as "$", ",", or ")" used

   Error Calculation
   Total Errors 1  
   Divided by Total Entries 24  
   Error % 4.17%

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019  
   - GAAP adjustments, Proprietary fund statements, Note information,  
   - Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019  
   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 4, Please include only current year revenues (GL 8000, Source 1XXXXX for governmental Cost Funds). Please visit Procedure Manual posted on SCO Website Page 65. Form 571 E, Revisions to Accruals and adjustments to Controller's Accounts was submitted but not processed because listed amount 75,000 for GL 2500, and GL 4050 already exists on GLTB (GLTB Fund Rec) as of 6/30.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

| Possible Errors                                      | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used | Subsidiary accounts missing | No agency/fund number on first page | "0"'s present in Encumbrance column | "0"'s present in Amount column | Symbols such as "$", "-", or "()" used | Error |
|-----------------------------------------------------|------------------------------|-----------------------|--------------------|-----------------------------|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------|------|
| 1 error PER infraction:                             |                              |                       |                    |                             |                                    |                                   |                                   |                                   | Total Errors 1 Divided by Total Entries 39 Error % 2.56% |
| 1 error for ALL infractions:                         |                              |                       |                    |                             |                                    |                                   |                                   |                                   | 1                           |
| 8. Final revision received on ________. Before due date listed in Criteria 1? N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 3- reserve for noncurrent loans GL account 5380 needs to be on the GL page of rpt 3 not the detail appn page. MVF had incorrect expenditures amount.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/30/2019. Was that on or before the due date?  
   **No**  
   **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   **August 20, 2019** - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**  

3. All required reports were received or noted on certification letter  
   **Yes**  

4. Authorized report format was used  
   **Yes**  

5. Debits equal credits  
   **Yes**  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**  

7. Total error rate is less than or equal to 2%  
   **Yes**  

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<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**  

16. Material Variance Explanation Form is submitted  
    **Yes**  

**GAAP BASIS REPORTING CRITERIA**  

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**  

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01  

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0679  Agency Code: 3970  Fund Type: N  Analyst: Cquinn

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. **The Budgetary Reports were received on 9/4/2019. Was that on or before the due date?**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**  
   **Yes**

3. **All required reports were received or noted on certification letter**  
   **Yes**

4. **Authorized report format was used**  
   **Yes**

5. **Debits equal credits**  
   **Yes**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**  
   **N/A**

7. **Total error rate is less than or equal to 2%**  
   **Yes**

**Possible Errors**

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<th>Amount entered on wrong line</th>
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<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</th>
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</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 13 | Error % | 0.00% |

8. **Final revision received on ________. Before due date listed in Criteria 1?**  
   **N/A**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**  
   **N/A**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**  
    **N/A**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?**  
    **N/A**

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**  
    **Yes**

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**  
    **N/A**

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**  
    **Yes**

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**  
    **N/A**

16. **Material Variance Explanation Form is submitted**  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. **Were GAAP adjustments and/or audit reports submitted on time?**  
    **N/A**

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  

**No**


| 1st | 2nd | 3rd | 4th |

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ____________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

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8. Final revision received on 9/5/2019. Before due date listed in Criteria 1?  
   - **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

- Used GL 2430 instead of GL 2491. Requested and received correction 9/5/19.

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

Financial Report Review (Analyst Initials)  
- 1st  
- 2nd  
- 3rd  
- 4th
1. The Budgetary Reports were received on 9/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

#### 1. The Budgetary Reports were received on 9/4/2019. Was that on or before the due date?
- **No**
  - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
  - **August 20, 2019 - All Other Funds**

#### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
- **Yes**

#### 3. All required reports were received or noted on certification letter
- **Yes**

#### 4. Authorized report format was used
- **Yes**

#### 5. Debits equal credits
- **N/A**

#### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
- **are free of errors that require further SCO action to clear**
- **N/A**

#### 7. Total error rate is less than or equal to 2%
- **N/A**

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**Error Calculation**

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#### 8. Final revision received on ________. Before due date listed in Criteria 1?
- **N/A**

#### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
- **N/A**

#### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
- **No**

#### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
- **N/A**

#### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
- **N/A**

#### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
- **N/A**

#### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
- **N/A**

#### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
- **N/A**

#### 16. Material Variance Explanation Form is submitted
- **Yes**

### GAAP BASIS REPORTING CRITERIA

#### 17. Were GAAP adjustments and/or audit reports submitted on time?
- **N/A**
  - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
  - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number. **3202**  
Agency Code **3970**  
Fund Type **G**  
Analyst **Xsun**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard.Reporting.html](http://www.sco.ca.gov/ard.Reporting.html).

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? **No**  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

No. 7: The amount of CY Expenditure on Material Variance Form does not match Report 7.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/4/2019. Was that on or before the due date? ___________ No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________ Yes

3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

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| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 28 | Error % | 0.00% |

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A

16. Material Variance Explanation Form is submitted ________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on __________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Encumbrances cannot exceed related liability amount.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
# STATE CONTROLLER'S OFFICE
## 2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Agency Code</th>
<th>Fund Type</th>
<th>Analyst</th>
</tr>
</thead>
<tbody>
<tr>
<td>3257</td>
<td>3970</td>
<td>G</td>
<td>Anguyen</td>
</tr>
</tbody>
</table>

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/27/2019. Was that on or before the due date?  
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   - **August 20, 2019** - All Other Funds  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>Amount entered on wrong line</td>
<td>“SCO Only” box used</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td>Wrong account numbers</td>
<td>“0”s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as “$”, “-”, or “()” used</td>
<td></td>
<td>“0”s present in Amount column</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>7</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1?  
   - No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
     - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
     - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
     - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
     - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
     - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
     - N/A

16. Material Variance Explanation Form is submitted  
     - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>On Rpt 7 &amp; 8, the balance of GL 2500 &amp; GL 4050 doesn't match with GLTB.</td>
</tr>
</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**

---
1. The Budgetary Reports were received on 8/27/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

| Possible Errors |
|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | " SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |
| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/29/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>5</td>
<td>20.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 9/30/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On report 7, GL 1140 and fund balance do not tie with Agency Fund Rec (GLTB Tab run). After contacting, the agency sent the revised.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

| Fund Number. | 9747 | Agency Code | 3970 | Fund Type | N | Analyst | Matif |

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/29/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
<th>Error % Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>8. Final revision received on 9/12/2019. Before due date listed in Criteria 1? <strong>No</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Please use the same GL Accounts as listed on Fund Rec [Tab Run]. Upon request for revising Report 7, please revise all other reports which affects the amount that needed to be fixed on report 7. Report 20 was not revised.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)

| 1st | 2nd | 3rd | 4th |
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
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<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Note: Please only submit one copy of Report 1 - Appropriation Detail and Due To/From Supplemental Form.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", ",", or "(" used

**Error Calculation**

Total Errors 0 Divided by Total Entries 16 Error % 0.00%

8. Final revision received on________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Outcome</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
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<td></td>
</tr>
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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
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<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
<tr>
<td>Error Calculation</td>
<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td></td>
<td>0 Divided by 12</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |
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16. Material Variance Explanation Form is submitted | Yes |

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

8. Possible Errors
   - 1 error PER infraction: Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation
   - Total Errors 1
   - Divided by Total Entries 16
   - Error % 6.25%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Note: Please only submit one copy of Report 1 - Appropriation Detail Report 8 - Subsidiaries on File, GL 1410.001 had the wrong amount.

MEETS ALL FINANCIAL REPORTING CRITERIA?
No

Financial Report Review (Analyst Initials)
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Possible Errors</th>
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</thead>
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<td>1 error PER Infraction:</td>
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<td>No agency/fund number on first page</td>
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<td>1 error for ALL Infractions:</td>
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<td></td>
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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 11 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Amount entered on wrong line</th>
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<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 9 | Error % | 0.00% |

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Note: On certification letter, the language is wrong for Report 18. Please refer to procedure manual special reports requirements.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0140  Agency Code: 3980  Fund Type: G  Analyst: Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? __________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

   Possible Errors

   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   Subsidiary accounts missing
   No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors 1 Divided by Total Entries 19 Error % 5.26%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#14: Report 7 had a missing footnote for GL account 65.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<table>
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<tr>
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<tbody>
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<td>Total Errors</td>
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</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 0462  
Agency Code: 3980  
Fund Type: G  
Analyst: Matif

**BUDGETARY/Legal Basis Reporting Criteria**

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 8 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0557  Agency Code 3980  Fund Type G  Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   No

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2% Yes

   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infraction: "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 18 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
#2: Agency did not use the most update Cert. letter posted on SCO website.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?  
   Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3056  Agency Code 3980  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 14 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Note: On certification letter, the language used for report 18 is wrong. Refer to procedure manual.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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### Possible Errors

**1 error PER infraction:**
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

**1 error for ALL infractions:**
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

**Error Calculation**

<table>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

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### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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**Notes/Errors**

Note: Please only submit one copy of Report 1 - Appropriation Detail.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'no' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? __________ Yes
   
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<td>1 error PER infractions:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
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<td>0</td>
<td>17</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3237  **Agency Code.** 3980  **Fund Type.** G  **Analyst.** Cquinn

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   - Yes

3. All required reports were received or noted on certification letter

   - Yes

4. Authorized report format was used

   - Yes

5. Debits equal credits

   - No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   - N/A

7. Total error rate is less than or equal to 2%

   - Yes

<table>
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<th>Possible Errors</th>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Total Errors: 0  
Divided by Total Entries: 18  
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

    - N/A

16. Material Variance Explanation Form is submitted

    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Submitted identical 571-C and 571-D, meaning detail appropriation transactions were duplicated and Report 1’s debits and credits did not equal.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

   Error Calculation
   - Total Errors: 1 Divided by Total Entries: 9 Error %: 11.11%

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Material Variance Explanation Form, the balance for PY expenditures was missing. Agency did not submit Rpt5 2017-501 form. SFUND code 0001000 was in a wrong line.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL acct 3114.0001 had incorrect amount on subsidiaries on file form

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Error Calculation
   **Possible Errors**
   1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   Subsidiary accounts missing, No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   **Error Calculation**
   Total Errors 0 Divided by Total Entries 57 Error % 0.00%

8. Final revision received on 9/6/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Note: Please include Unremitted Deposits in GL 1110, General Cash, and GL 3730, Uncleared Collections for Budgetary Legal Purposes.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? ___________ Yes

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________ Yes

3. All required reports were received or noted on certification letter ___________ Yes

4. Authorized report format was used ___________ Yes

5. Debits equal credits ___________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________ N/A

7. Total error rate is less than or equal to 2% ___________ Yes

#### Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>9</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ___________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ___________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ___________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ___________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ___________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ___________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ___________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ___________ N/A

16. Material Variance Explanation Form is submitted ___________ Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? ___________ N/A

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

#### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? __________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", ",", or "(" used

Error Calculation

Total Errors 0
Divided by Total Entries 12
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

1410.0681 did not match revenue code 0150300 accruals.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? _______________________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _______________________ Yes

3. All required reports were received or noted on certification letter _______________________ Yes

4. Authorized report format was used _______________________ No

5. Debits equal credits _______________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _______________________ N/A

7. Total error rate is less than or equal to 2% _______________________ Yes

   Possible Errors

   1 error PER infraction:
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - "SCO Only" box used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors 0
   Divided by Total Entries 9
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Criteria # 4 GL acct 3290 did not have decimal point in the amount

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? **Yes**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
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<tbody>
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<td>Wrong account numbers</td>
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<tr>
<td>1 error for ALL infractions:</td>
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</tr>
<tr>
<td></td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
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<td>&quot;0&quot;s present in Amount column</td>
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<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</tr>
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Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column &quot;0&quot;s present in Amount column Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 15 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number. 0121  
Agency Code 4140  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/30/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<thead>
<tr>
<th>Possible Errors</th>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 68 | Error % | 1.47% |

8. Final revision received on _________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Agency Material Variance PY 1718 Expenditures Amount does not match PY 1718 GL 9000.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. A 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 49 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   - **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/18/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   **Yes**

3. All required reports were received or noted on certification letter

   **Yes**

4. Authorized report format was used

   **Yes**

5. Debits equal credits

   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   **N/A**

7. Total error rate is less than or equal to 2%

   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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<td>1 error for ALL infractions:</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()'&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

   **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

   **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

   **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
   **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

   **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

   **N/A**

16. Material Variance Explanation Form is submitted

   **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?

   **N/A**

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
</table>
| September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>No</strong></td>
</tr>
</tbody>
</table>

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th
1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>0</td>
<td>27</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>5.26%</td>
</tr>
<tr>
<td>1 error for ALL infactions:</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
<td>&quot;0&quot;'s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

8. Final revision received on 3/10/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
agency sent in an adjust to Match Do To/Due From SMIF

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/6/2019. Was that on or before the due date? [No]
   
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*
   
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [No]

4. Authorized report format was used [Yes]

5. Debits equal credits [No]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [No]

**Possible Errors**

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<thead>
<tr>
<th>Error Calculation</th>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ______. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*

   *October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

**Notes/Errors**

Report 8 Subsidiaries on File not submitted.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

   | Error Calculation                                                              |
   | Total Errors                                                                   |
   | Divided by Total Entries                                                      |
   | 19                                                                             |
   | Error %                                                                        |
   | 5.26%                                                                          |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Do not put the amounts of GL 2500 and 4050 that are already on GLTB by 06/30 on Report 1.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? ___________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________ Yes

3. All required reports were received or noted on certification letter ___________ Yes

4. Authorized report format was used ___________ Yes

5. Debits equal credits ___________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________ N/A

7. Total error rate is less than or equal to 2% ___________ No

Possible Errors

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<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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</thead>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>1</th>
<th>Divided by Total Entries</th>
<th>18</th>
<th>Error %</th>
<th>5.56%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ___________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ___________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ___________ No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ___________ N/A

16. Material Variance Explanation Form is submitted ___________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ___________ N/A

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Revenue code is wrong on appropriation page.

MEETS ALL FINANCIAL REPORTING CRITERIA? ___________ No

Financial Report Review (Analyst Initials) ___________

1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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7. Total error rate is less than or equal to 2% No

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 2
Divided by Total Entries 37
Error % 5.41%

8. Final revision received on 12/17/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
The of the accrual amounts were transposed. The encumbrance exceeded the liability and did not have an explanation.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>Agency Code</th>
<th>Fund Type</th>
<th>Analyst</th>
</tr>
</thead>
<tbody>
<tr>
<td>8014</td>
<td>4140</td>
<td>N</td>
<td>Jdelorey</td>
</tr>
</tbody>
</table>

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/4/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td></td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
<td>0</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>Divided by Total Entries</td>
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<tr>
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<td>Error %</td>
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<tr>
<td>No agency/fund number on first page</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 3/10/2020. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Please do not send in blank forms. Form 571 B was submitted and was blank. Agency was give wrong instructions for the Cert Letter at last year’s open house. Requested new Cert Letter. Agency not marked for error as this was not their error. Agency did not notify SCO of change in Fund Balance on the Report 9.

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors:
- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

Error Calculation:
Total Errors 0 Divided by Total Entries 7 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Material Variance form not submitted

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<td>Subsidiary accounts missing</td>
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<td>Wrong account numbers</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

Total Errors 1 Divided by Total Entries 36 Error % 2.78%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 1600 requires a subsidiary 0XXXX, where XXXX is the GL account for which the amount in 1600 is a reserve.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3133  Agency Code 4150  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
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<tr>
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</tr>
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</tr>
<tr>
<td>&quot;0&quot; present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Note: On certification letter, the language used for report 18 is wrong. Refer to procedure manual.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
# 2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0001  |  **Agency Code.** A170  |  **Fund Type.** G  |  **Analyst.** Matif

**STATE CONTROLLER’S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/4/2019. Was that on or before the due date? No

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

### Possible Errors

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<thead>
<tr>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
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<tbody>
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<tr>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

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</tr>
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8. Final revision received on 11/25/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On report 1, GL 1600 requires 5 digits Sub account. On original submitted report 1, encumbrance amount listed higher than the accruals. GL 3115.4170 and GL1420.4170 amounts didn’t match. On report 3, incorrect subaccount listed (GL 3115 and 1420 requires 4 digits agency number not fund number). On Form 576 B, Source Fund missing for reimbursement accounts.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The Budgetary/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2019. Was that on or before the due date? [No]
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 21 | Error % | 0.00% |

8. Final revision received on 11/25/2019. Before due date listed in Criteria 1? [No]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [Yes]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? [Yes]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [Yes]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>17</td>
<td>5.88%</td>
</tr>
</tbody>
</table>

8. Final revision received on 11/21/2019. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Report 8 subsidiaries On File had incorrect GL acct. A BU 8860 was used instead of 0001. Revised Due To/From form corrected the issue.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# Financial Reporting Criteria Checklist

**Fund Number:** 0939  
**Agency Code:** 4170  
**Fund Type:** N  
**Analyst:** Dgolez

## Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   **Answer:** No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Answer:** Yes

3. All required reports were received or noted on certification letter  
   **Answer:** Yes

4. Authorized report format was used  
   **Answer:** Yes

5. Debits equal credits  
   **Answer:** Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **Answer:** N/A

7. Total error rate is less than or equal to 2%  
   **Answer:** Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
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<th>Divided by Total Entries</th>
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</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **Answer:** N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Answer:** N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Answer:** N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Answer:** N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Answer:** N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Answer:** N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Answer:** N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **Answer:** N/A

16. Material Variance Explanation Form is submitted  
    **Answer:** Yes

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **Answer:** N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

## Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Answer:** No
STATE Controller's Office
2018-19 Year-End Financial Reporting Criteria Checklist

Fund Number: 0942  Agency Code: 4170  Fund Type: N  Analyst: Sngo

BUDGETARY/Legal Basis Reporting Criteria
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria
17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used
   Error Calculation
   Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: Please do not submit blank Report 1’s. (2) Error: On Report 5, please use the most up to date amounts.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or ")" used

Error Calculation

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<td></td>
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<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0886  
**Agency Code:** 4180  
**Fund Type:** N  
**Analyst:** Ftoure

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/12/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **No**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<th>1 error for ALL infractions:</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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</table>

**Error Calculation**

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<tr>
<th>Total Errors</th>
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</thead>
<tbody>
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<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 10/18/2019. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Only report 7,8,9, 20, DTF, and MVF were noted on cert letter.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/12/2019. Was that on or before the due date? No
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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Amount entered on wrong line</td>
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</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

<table>
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</tr>
<tr>
<td>Divided by Total Entries 6</td>
</tr>
<tr>
<td>Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

<table>
<thead>
<tr>
<th>GAAP BASIS REPORTING CRITERIA</th>
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</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time? N/A</td>
</tr>
</tbody>
</table>

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

<table>
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<tr>
<th>Notes/Errors</th>
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</thead>
</table>

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA? No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
</tr>
<tr>
<td>1st 2nd 3rd 4th</td>
</tr>
</tbody>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/12/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

<table>
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<th>Amount entered on wrong line</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 2
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8094  Agency Code 4185  Fund Type N  Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>0</td>
<td>4</td>
<td>0.00%</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
<tr>
<td>“O”s present in Encumbrance column</td>
<td>“O”s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as “$”, “-”, or “(“) used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on 8/20/2019. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

PLEASE READ THE B/L PROCEDURE MANUAL. #3- Reports 9 and 20 are required on cert letter as this is a non-shared fund - list no activity if there is nothing to report. #7: Report 7- amounts must include two decimal places. Used wrong acct number- should Debit Revenue because there is no more cash. (FIXED in revision) *Fund ABOLISHED.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- Subsidiary accounts missing
- No agency/fund number on first page
- "0"'s present in Encumbrance column
- "0"'s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<th>Divided by Total Entries</th>
<th>10</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on 8/16/2019. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 was revised.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

#### 1. The Budgetary Reports were received on 1/13/2020. Was that on or before the due date?

<table>
<thead>
<tr>
<th>Period</th>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td>Yes</td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td>No</td>
</tr>
</tbody>
</table>

#### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

#### 3. All required reports were received or noted on certification letter

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

#### 4. Authorized report format was used

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

#### 5. Debits equal credits

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

#### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
</tr>
</tbody>
</table>

#### 7. Total error rate is less than or equal to 2%

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

#### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>6</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

#### 8. Final revision received on ________. Before due date listed in Criteria 1?

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
</tr>
</tbody>
</table>

#### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
</tr>
</tbody>
</table>

#### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

#### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
</tr>
</tbody>
</table>

#### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

#### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
</tr>
</tbody>
</table>

#### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
</tr>
</tbody>
</table>

#### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
</tr>
</tbody>
</table>

#### 16. Material Variance Explanation Form is submitted

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

#### 17. Were GAAP adjustments and/or audit reports submitted on time?

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>N/A</td>
</tr>
</tbody>
</table>

**Notes/Errors**

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
</tr>
</tbody>
</table>

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
*September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*
*October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 18 Error % 0.00%

8. Final revision received on 3/16/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Need revision to accrue Due from other funds to recover the overpaid transfer out expenditures. NOTES: Rept 5- cont approp 1998 item 592 balance should reflect the -0.01 (agency footnote). Rept 15- total for GL9000 should match Rept 7 (agency footnote) - did not put the pro rata amt in the correct column. REVISION 3/16/20 soft copy to accrue Due Froms and reduce T/O by the Pro Rata amount.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 1/13/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

| 1 error PER infraction:                      | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing                  | No agency/fund number on first page |

| 1 error for ALL infractions:                 | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", ",", or "()" used       | |

Error Calculation

Total Errors 0 Divided by Total Entries 14 Error % 0.00%

8. Final revision received on 1/27/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/13/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   **Possible Errors**
   **1 error PER infraction:**
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   **1 error for ALL infractions:**
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", ",", or "()" used

   **Error Calculation**
   Total Errors 1
   Divided by Total Entries 21
   Error % 4.76%

8. Final revision received on 1/27/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**
The incorrect amount was listed for Accounts Payable on the original Report 1 that was submitted.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0636  Agency Code 4250  Fund Type G  Analyst Rbhangal

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/13/2020. Was that on or before the due date? ______________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   ______________ Yes

3. All required reports were received or noted on certification letter
   ______________ Yes

4. Authorized report format was used
   ______________ Yes

5. Debits equal credits
   ______________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   ______________ N/A

7. Total error rate is less than or equal to 2%
   ______________ No

   Possible Errors

   1 error PER infraction: Amount entered on wrong line  Wrong account numbers  "SCO Only" box used
   Subsidiary accounts missing  No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column  "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 20  Error % 5.00%

8. Final revision received on 1/27/2020. Before due date listed in Criteria 1? ______________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   ______________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    ______________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    ______________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    ______________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    ______________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    ______________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    ______________ N/A

16. Material Variance Explanation Form is submitted
    ______________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    ______________ N/A

   September 03, 2019  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
The incorrect amount was listed for Accounts Payable on the original Report 1 that was submitted.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/13/2020. Was that on or before the due date?  
   - Yes
   - No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
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<tr>
<td>0</td>
<td>13</td>
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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  

- No
1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
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<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;'s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;'s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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<tr>
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</tr>
<tr>
<td>Divided by Total Entries 19</td>
</tr>
<tr>
<td>Error % 10.53%</td>
</tr>
</tbody>
</table>

8. Final revision received on 2/7/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
     Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, Office Revolving Fund amount is not net to 0 out. On Report 2, adjustment regarding ORF is listed on the
incorrect place. On Report 5, Incorrect Ref Item number listed.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   No

7. Total error rate is less than or equal to 2%  
   No

   **Possible Errors**
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   **Error Calculation**
   Total Errors: 2  
   Divided by Total Entries: 21  
   Error %: 9.52%

8. Final revision received on 2/6/2020. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   **Notes/Errors**
   GL's 3120 and 3115 need Subsidiary Org number, not Subsidiary Fund.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

   **Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tr>
</tbody>
</table>

<table>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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</tbody>
</table>

8. Final revision received on 1/17/2020. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Please, note that the original and 1st revision was not counted as received due to major errors. The 2nd revision received on 12/27 did not have any major errors except for the overdraft of $7,634.04. This is the only error being calculated with the total number of entries. See emails attached in the working folder for further explanations on the actual amount of errors that occurred on the the original and 1st revision. Abnormal revenue is due to revenue receipts posted incorrectly in Fi$Cal, $113,692.84. Abnormal revenue is also a result of an over remittance in the amount of

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0009  
Agency Code 4260  
Fund Type G  
Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Error Calculation

Total Errors 0  
Divided by Total Entries 0  
Error % 0.00%

Possible Errors

1 error PER infraction:

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
</table>

1 error for ALL infractions:

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<tr>
<th>Error Description</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

8. Final revision received on 10/21/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

No footnote is provided for abnormal bal in GL 65/1140. Rpt 7 shows GL 9998 instead of 9892.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

Error Calculation

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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Note: The Due To/From Supplemental Form does not have to be submitted if there is no activity.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0139  
Agency Code 4260  
Fund Type G  
Analyst Csmithers

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
<td>&quot;0&quot;'s present in Amount column</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0  
Divided by Total Entries 8  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  -  Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  

No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0232    Agency Code 4260    Fund Type G    Analyst Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

Error Calculation

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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: The Due To/From Supplemental Form is not required to be submitted if there is no activity.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date? No
    - July 31, 2019 - General Fund, SFEU, and Feeder Funds
    - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: The Due To/From Supplemental Form is not required to be submitted if there is no activity.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number: **0236**  
Agency Code: **4260**  
Fund Type: **G**  
Analyst: **Dgolez**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</table>

8. Final revision received on 10/24/2019. Before due date listed in Criteria 1?  
   - No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

2. Error: PY Transfer Out not included on Material Variance Form or explanation.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- No

**Financial Report Review (Analyst Initials)**

<table>
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<th>2nd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0243  Agency Code 4260  Fund Type G  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? July 31, 2019 - General Fund, SFEU, and Feeder Funds August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   Subsidiary accounts missing
   No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 12 Error % 8.33%

8. Final revision received on 10/3/2019. Before due date listed in Criteria 1?
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
On report 1, subaccount 01319 for GL 1600 was missing a 0.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<th>Error %</th>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **No**

<table>
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<tr>
<th>Notes/Errors</th>
<th>September 03, 2019</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
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<tbody>
<tr>
<td>October 01, 2019</td>
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<td></td>
</tr>
</tbody>
</table>

Fund 0309: Statements were delivered yesterday (9/30) for Fund 0309. The Material Variance form will be missing the variance explanation for the expenditure variance. An explanation for the variance, in addition to a Report No. 3 Adjustment will be sent as soon as the adjustment is processed and we have the necessary information. 02/03/2020 - Missing information still not received.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0313  |  **Agency Code** 4260  |  **Fund Type** G  |  **Analyst** Ygreen

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infractions:</th>
<th>1 error for ALL infractions:</th>
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<tbody>
<tr>
<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019**  - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date?
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds
   - [No](#)

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - [Yes](#)

3. All required reports were received or noted on certification letter
   - [Yes](#)

4. Authorized report format was used
   - [Yes](#)

5. Debits equal credits
   - [Yes](#)

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   - are free of errors that require further SCO action to clear
   - [N/A](#)

7. Total error rate is less than or equal to 2%
   - [N/A](#)

### Possible Errors

<table>
<thead>
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<th>Error</th>
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</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?
   - [N/A](#)

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - [N/A](#)

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - [N/A](#)

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - [N/A](#)

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - [N/A](#)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - [N/A](#)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - [N/A](#)

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - [N/A](#)

16. Material Variance Explanation Form is submitted
    - [Yes](#)

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - [No](#)

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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<tbody>
<tr>
<td>September 03, 2019</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information,</td>
</tr>
<tr>
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<td>Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019</td>
<td>- Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
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### Notes/Errors

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
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<td>Wrong account numbers</td>
</tr>
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</tr>
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<td>&quot;0&quot;'s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- [No](#)

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
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### FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</table>

Error Calculation:
- Total Errors: 0
- Divided by Total Entries: 4
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</table>

1 error for ALL infractions:

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
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<tbody>
<tr>
<td>1</td>
<td>9</td>
<td>11.11%</td>
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</table>

8. Final revision received on 10/21/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 14 Error: On Report 7 cash had an abnormal balance and did not agree with SCO's records. (2) Criteria 7 Error: GL 2500 and 4050 were not reported with the correct balances.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
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<th>Amount entered on wrong line</th>
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<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/20/2019. Was that on or before the due date? 
   - No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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1 error for ALL infractions:

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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors: 1
Divided by Total Entries: 16
Error %: 6.25%

8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - No
    - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 GL acct 1140 did not match SCO's record

MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

Financial Report Review (Analyst Initials)
**STATE CONTROLLER’S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0912  
**Agency Code** 4260  
**Fund Type** N  
**Analyst** Csmithers

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/19/2019. Was that on or before the due date? No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%  Yes

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<tr>
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</tbody>
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| 1 error for ALL infractions:  |
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| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

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### Error Calculation

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8. Final revision received on 
   Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0977  Agency Code 4260  Fund Type N  Analyst Csmithers**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? __________________________ No

   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________________________ Yes

3. All required reports were received or noted on certification letter __________________________ Yes

4. Authorized report format was used __________________________ Yes

5. Debits equal credits __________________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________________________ N/A

7. Total error rate is less than or equal to 2% __________________________ No

   **Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? __________________________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________________________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________________________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________________________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________________________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________________________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________________________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________________________ N/A

16. Material Variance Explanation Form is submitted __________________________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________________________ N/A

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

The heading on the Report 7 for the GL account should be changed to "GLAN."

MEETS ALL FINANCIAL REPORTING CRITERIA? __________________________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date?  
   **No**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Subsidiary accounts missing</td>
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<th>Total Errors</th>
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<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**  
    **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
    **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**  
**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/27/2019. Was that on or before the due date?  
   No  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

---

### Possible Errors

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**Error Calculation**

- Total Errors: 1  
- Divided by Total Entries: 4  
- Error %: 25.00%

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8. Final revision received on _____. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

---

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

### Notes/Errors

The Report 7 did not have the word “ACCOUNT” crossed out and replaced by GLAN. Please, see page 92 of the Budgetary Legal procedure manual.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

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</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please, do not use pencil on the Report 5.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Do not submit blank pages of reports. Two pages of the report 5 had no entries and therefore do not need to be submitted with the reports.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on 9/19/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 submitted without footnote for abnormal balance for expenditures. Correction submitted same day.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

**Fund Number.** 3099  
**Agency Code** 4260  
**Fund Type** G  
**Analyst** Dgolez

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<tr>
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<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
<th>3rd</th>
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1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on 11/20/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/20/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

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8. Final revision received on. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
    **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**  
    **No**

### Notes/Errors

Due to/Due From Other Funds/Appropriations Supplemental Form does not need to be included if noted "No Activity to Report."

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? 
   - No
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number 
   - Yes

3. All required reports were received or noted on certification letter 
   - Yes

4. Authorized report format was used 
   - Yes

5. Debits equal credits 
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear 
   - N/A

7. Total error rate is less than or equal to 2% 
   - Yes

### Possible Errors

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8. Final revision received on __________. Before due date listed in Criteria 1? 
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    - N/A

16. Material Variance Explanation Form is submitted 
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? 
    - No

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

#### Possible Errors

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<tbody>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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**Financial Reporting Criteria Checklist**
**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3168  **Agency Code** 4260  **Fund Type** G  **Analyst** Cquinn

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/26/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

**Financial Report Review (Analyst Initials)**

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<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/26/2019. Was that on or before the due date? _____________ No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. _____________ Yes

3. All required reports were received or noted on certification letter. _____________ Yes

4. Authorized report format was used. _____________ Yes

5. Debits equal credits. _____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. _____________ N/A

7. Total error rate is less than or equal to 2%. _____________ No

**Possible Errors**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

FY missing on rpt 3.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
Fund Number: 3201  
Agency Code: 4260  
Fund Type: G  
Analyst: Cquinn

**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? 
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - **Yes**

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Error Calculation:

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8. Final revision received on ______. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **No**

   **Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

Financial Report Review (Analyst Initials)  
- 1st  
- 2nd  
- 3rd  
- 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? __________ No July 31, 2019 - General Fund, SFEU, and Feeder Funds August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ N/A

### Possible Errors

- **1 error PER infraction:**
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- **1 error for ALL infractions:**
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "()" used

**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ No

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

Note: Please only submit Report 4 for only current year revenues.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Due to/Due from Other Funds/Appropriations Supplemental Information Form does not need to be included if noted on the Certification Letter with "No Activity to Report."

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date? __________ No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ N/A

Possible Errors

<table>
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<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3308  **Agency Code** 4260  **Fund Type**  G  **Analyst**  Csmithers

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**Error Calculation**

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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? __________ Yes
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ N/A

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</table>

*Error Calculation:

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Material Variance Form for the Transfers In was not consistent. PY did include accruals and CY did not.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. **3310**  Agency Code **4260**  Fund Type **G**  Analyst **Csmithers**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? **Yes**  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Due To/From Supplemental Form is not needed if there was no activity to report.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
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<th>Error %</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/30/2019. Was that on or before the due date? [No]
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [No]

4. Authorized report format was used [Yes]

5. Debits equal credits [No]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [No]

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### Possible Errors

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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions</td>
<td>“0”s present in Encumbrance column, “0”s present in Amount column, Symbols such as “$”, “-“, or “()” used</td>
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### Error Calculation

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<th>Total Errors</th>
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<tbody>
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8. Final revision received on 10/25/2019. Before due date listed in Criteria 1? [No]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

---

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [No]
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 1 was needed but not submitted.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [No]
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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</tr>
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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/18/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The Report 7 did not have the word "ACCOUNT" crossed out with word changed to GLAN. Also, an "***" was used next to the credit balance for GL 9811 Transfers From Other Funds. This is not an abnormal balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 2 Error % 50.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On the Report 7, the word "ACCOUNT" was not crossed out and replaced with GLAN. This is an input document and is in the B/L procedures manual.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Yes/No</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Final revision received on _____, Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>Yes</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

| Criteria                                                                 | N/A    |
| 17. Were GAAP adjustments and/or audit reports submitted on time?        |        |
| September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |        |
| October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |        |

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/24/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 4 Error % 25.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
    Statement of Changes in Assets and Liabilities, etc.
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On the Report 7 the word "Account" was not crossed out and replaced with GLAN. This is used for an input document
for key data entry. Please, refer to the procedures manual page 92.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions: 0"s present in Encumbrance column 0"s present in Amount column
Symbols such as "$", "-", or ")" used

Error Calculation

Total Errors 1 Divided by Total Entries 4 Error % 25.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On the Report 7, the word "ACCOUNT" was not crossed out and replaced with GLAN. This is an input document and is in the B/L procedures manual.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? ____________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ____________ Before due date listed in Criteria 1? ____________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? ____________ Yes

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 4 Divided by Total Entries 225 Error % 1.78%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) No

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 12 and 13 Error: Please include any entries to GL 1410/3114/1420/3115 on Rep 3 on the Due To/From Form.
(2) Note: No supporting documents required to be submitted to SCO Reporting, besides transaction request and JE being corrected. (3) Criteria 7 Error: Do not put references in appropriation detail columns, use title column instead. (4) Criteria 7 Error: Use 4 digit number when entering subsidiary accounts for GL 1410/1420/3114/3115. (5) Criteria 7 Error: Incorrect amounts on Rep 1. (6) Criteria 7 Error: Missing source fund code.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**
- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

**Error Calculation**
Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**
No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? ____________
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds
   ____________

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________

3. All required reports were received or noted on certification letter ____________

4. Authorized report format was used ____________

5. Debits equal credits ____________

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________

7. Total error rate is less than or equal to 2% ____________

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>0's present in Encumbrance column</td>
<td>0's present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 6 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ____________. Before due date listed in Criteria 1? ____________

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________

16. Material Variance Explanation Form is submitted ____________

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Incorrect revenue codes used on the detail appn page.

MEETS ALL FINANCIAL REPORTING CRITERIA? ____________

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date?
   - No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

<table>
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<tr>
<th>Possible Errors</th>
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</table>

| Error Calculation | Total Errors | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

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</table>

Error Calculation

Total Errors: 2
Divided by Total Entries: 10
Error %: 20.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. Yes

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Dr/Cr not agreed and detail codes are not right on col.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 19 Error % 5.26%

8. Final revision received on 3/27/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
(1) Criteria 7 Error: One error for incorrect subsidiary account for GL 1600.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors 2 Divided by Total Entries 15 Error % 13.33%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 7 Error: Debits do not equal credits. (2) Criteria 7 Error: One error for incorrect subsidiary account for GL 1600. (3) Error: Incorrect amounts reported for GL 2500 and 4050.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 1 Divided by Total Entries 15 Error % 6.67%

8. Final revision received on 2/10/2020. Before due date listed in Criteria 1? No
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Error: Please include statewide assessments on Report 15. (2) Criteria 7 Error: One error for incorrect accruals on Report 1 for accounts receivable.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

(1) Error: As the administering agency, please record all the statewide assessments for the fund. This should be reflected in Report 7 and 15.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 1/31/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<th>&quot;0&quot;s present in Amount column</th>
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**Error Calculation**

Total Errors 0 Divided by Total Entries 14 Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

(1) Error: GL 2500 and 4050 did not match SCO's records on Report 7.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

### Possible Errors

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<tbody>
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**Error Calculation**

- Total Errors: 2
- Divided by Total Entries: 17
- Error %: 11.76%

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Criteria 7 Error: Two errors for the incorrect subsidiary accounts used on Report 1.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
--- | --- | --- | --- | ---
1. The Budgetary Reports were received on 1/29/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalifSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
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<th>Amount entered on wrong line</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 7 Error: One error for not including leading 0 in the subsidiary account for GL 1600. (2) Criteria 7 Error: One error for the incorrect subsidiary account used.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date? No
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*
   *October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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**No**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

(1) Note: Only current year revenues are required to be submitted for Report 4.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

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<tr>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/31/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<th>Error Calculation</th>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>22</td>
<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Error: Amount placed on the wrong line on Report 5.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   **Possible Errors**
   - **1 error PER infraction:** Amount entered on wrong line, Wrong account numbers, "SCO Only" box used, Subsidiary accounts missing, No agency/fund number on first page
   - **1 error for ALL infractions:** "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

   **Error Calculation**
   - Total Errors 1
   - Divided by Total Entries 22
   - Error % 4.55%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Rpt 1: GL 1600.08000 is not an accurate account. The correct account is GL1600.01313.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/24/2019. Was that on or before the due date? No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on 1/8/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: Report 5 is not required to be submitted if there is no activity. Noting that there is "no activity to report" on the Certification Letter will suffice.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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Fund Number: 0231  
Agency Code: 4265  
Fund Type: G  
Analyst: Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **No**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **No**

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Error: Please include statewide assessments in column A on Report 15.  
(2) Criteria 13 Error: Please include accruals for GL 1420 and 3115 on the Due To/From Supplemental Form, Report 3 items were not included.  
(3) Criteria 7 Error: Incorrect signs used on Report 3.  
(4) Criteria 14 Error: Please provide an explanation for abnormal accruals on Report 1.  
(5) Error: On Report 5 please include accruals from Report 3.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on 12/19/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

(1) Note: Please do not submit blank Report 1’s. (2) Error: On the Material Variance Form please use the revised amount of Report 7. (3) Error: On Report 15, please include statewide assessments in column A. The total of column G should agree to the sum of columns H through M. Also, these should be reported on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on 12/18/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Notes/Errors

(1) Note: Please do not submit blank Report 1’s. (2) Error: On the Material Variance Form please use the revised amount of Report 7. (3) Error: On Report 15, please include statewide assessments in column A. The total of column G should agree to the sum of columns H through M. Also, these should be reported on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/24/2020. Was that on or before the due date? 
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number 
   Yes

3. All required reports were received or noted on certification letter 
   Yes

4. Authorized report format was used 
   Yes

5. Debits equal credits 
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear 
   N/A

7. Total error rate is less than or equal to 2% 
   No

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Error Calculation

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8. Final revision received on 2/3/2020. Before due date listed in Criteria 1? 
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    N/A

16. Material Variance Explanation Form is submitted 
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? 
    N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 7 Error: Please use 0XXXX for subsidiary accounts recorded for GL 1600 on Report 1. (2) Error: Please include statewide assessments in column A on Report 15. The total of column G should match the sum of the totals of columns H through M. (3) Criteria 7 Error: Accruals for GL 1750 and 5330 not included on Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? 

No

Financial Report Review (Analyst Initials) 

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8. Final revision received on 12/18/2019. Before due date listed in Criteria 1? No

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</table>

Notes/Errors

(1) Note: Please do not submit blank Report 1’s. (2) Error: On the Material Variance Form please use the revised amount of Report 7. (3) Error: On Report 15, please include statewide assessments in column A. The total of column G should agree to the sum of columns H through M. Also, these should be reported on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/29/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on _____. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

1. Criteria 7 Error: One error on Report 1 for not including leading 0 for the subsidiary account for GL 1600.
2. Criteria 7 Error: On Report 15, please include any statewide assessments in column A.
3. Criteria 7 Error: One error for hyphens used on Report 1, please leave rows blank if there is no entry.

### MEETS ALL FINANCIAL REPORTING CRITERIA?  

No
Fund Number. 0260  
Agency Code 4265  
Fund Type G  
Analyst Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
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</tr>
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<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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<th>Error Calculation</th>
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8. Final revision received on 12/19/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 3 Error: Rep 1 and Rep 2 not provided. (2) Criteria 16 Error: Material Variance Form was not submitted.

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
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</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st</td>
</tr>
</tbody>
</table>
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0272  **Agency Code** 4265  **Fund Type** G  **Analyst** Dgolez

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/29/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. **Yes**

3. All required reports were received or noted on certification letter. **Yes**

4. Authorized report format was used. **Yes**

5. Debits equal credits. **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. **N/A**

7. Total error rate is less than or equal to 2%. **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted. **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

(1) Error: On Report 7, please post entries for GLs 2500 and 4050 in FI$Cal so the correct balance is reflected on Report 7.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<th>3rd</th>
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</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/24/2020. Was that on or before the due date? ____________ No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

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Error Calculation

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</table>

8. Final revision received on ____________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted ____________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The incorrect amount was listed for accounts 2500 and 4050.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/29/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   **Possible Errors**

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</tbody>
</table>

   **1 error for ALL infractions:**

   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or ")" used

   **Error Calculation**

   - Total Errors 0
   - Divided by Total Entries 15
   - Error % 0.00%

8. Final revision received on Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

- (1) Error: Please include Statewide Assessments and Pro Rata on Report 15 as the Administering BU. On Report 15, column H and L should agree to GL 9000 on Report 7.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/29/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</tbody>
</table>

Error Calculation

Total Errors 0
Divided by Total Entries 12
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/29/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| Symbols such as "$", ":", or "(" used |

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 10
- Error %: 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

MEETS ALL FINANCIAL REPORTING CRITERIA? **No**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? [No]
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [No]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

#### Possible Errors

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<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
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</table>

8. Final revision received on [N/A]. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

#### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

#2: Agency did add some language to the Cert. letter.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>No</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
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</thead>
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<tr>
<td>Financial Report Review (Analyst Initials)</td>
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</table>
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

<table>
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<tr>
<th>Possible Errors</th>
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<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 16 Error: No Material Variance form submitted. (2) Note: Report 15 was not required to be submitted, there was no activity during FY 18/19.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/31/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

     Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

<table>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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#### Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No

   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
<td>Symbols such as “$”, “-”, or “()” used</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total Errors** 0  Divided by Total Entries 5  Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

<table>
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<th>Notes/Errors</th>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number: 0823  
Agency Code: 4265  
Fund Type: N  
Analyst: Mhatai

1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

| Possible Errors                                                                 | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used | Subsidiary accounts missing | No agency/fund number on first page | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or "(" used | Error Calculation |
|-------------------------------------------------------------------------------|-------------------------------|-----------------------|---------------------|-----------------------------|-------------------------------------|----------------------------------|-----------------------------|---------------------------------|-----------------|----------------|
| 1 error PER infraction:                                                       |                               |                       |                     |                             |                                     |                                  |                             |                                 | Total Errors | Divided by Total Entries | Error %  |
| 1 error for ALL infractions:                                                  |                               |                       |                     |                             |                                     |                                  |                             |                                 | 0               | 10                | 0.00%  |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   0's present in Encumbrance column
   0's present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  Agency Code 4265  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

1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date? ____________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ______ Yes

3. All required reports were received or noted on certification letter ______ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as ",", ",", or "," used

   Error Calculation
   Total Errors 1 Divided by Total Entries 27 Error % 3.70%

8. Final revision received on 4/10/2020. Before due date listed in Criteria 1? ____________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Report 8 Subsidiaries On File did not match Due To/From Form

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date? **No**  
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<tr>
<th>Possible Errors</th>
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<td>Error %</td>
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</table>

8. Final revision received on ___________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

---

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials)  
| 1st | 2nd | 3rd | 4th |

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3018  Agency Code 4265  Fund Type G  Analyst Aehady

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/31/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "( )" used

Error Calculation
Total Errors 0 Divided by Total Entries 15 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   - **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials)  
[1st 2nd 3rd 4th]
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/14/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
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Error Calculation

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8. Final revision received on 2/14/2020. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>&quot;0&quot;s present in Amount column</th>
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Error Calculation

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. 3080  
Agency Code 4265  
Fund Type G  
Analyst Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/29/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

     Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

   Error Calculation

| Total Errors | Divided by Total Entries | 21 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Error: GL 2500 and 4050 reported incorrectly on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/29/2020. Was that on or before the due date? **No**
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
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<th>Possible Errors</th>
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<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column &quot;0&quot;s present in Amount column Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

(1) Criteria 7 Error: One error on Report 1 for not including leading 0 for the subsidiary account for GL 1600. (2) Error: On Report 15, please include any statewide assessments in column A.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/31/2020. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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<table>
<thead>
<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
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<td>0.00%</td>
</tr>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/3/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infraction:</th>
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<th>&quot;SCO Only&quot; box used</th>
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<td>No agency/fund number on first page</td>
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</table>

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<thead>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Error: Amounts incorrectly included on Report 5 pending items line.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
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<td></td>
</tr>
<tr>
<td><strong>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</strong></td>
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<tr>
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8. Final revision received on _______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments. Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: Please do not submit blank Report 1's. (2) Note: Only CY Report 4 is required to be submitted.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3111  Agency Code: 4265  Fund Type: G  Analyst: Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

**Possible Errors**

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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

<table>
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<tr>
<th>Total Errors</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: Please do not submit blank Report 1’s. (2) Note: Report 6 is not required to be listed on the Certification Letter for manually prepared reports.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? __________ No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

<table>
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<td>- No agency/fund number on first page</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __________ No

Financial Report Review (Analyst Initials)

<table>
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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? _No_  
   - *July 31, 2019 - General Fund, SFEU, and Feeder Funds*  
   - *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _Yes_

3. All required reports were received or noted on certification letter _Yes_

4. Authorized report format was used _Yes_

5. Debits equal credits _Yes_

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _N/A_

7. Total error rate is less than or equal to 2% _Yes_

### Possible Errors

<table>
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<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1? _N/A_

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _N/A_

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year _Yes_

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? _Yes_

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _Yes_

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) _N/A_

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _N/A_

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _N/A_

16. Material Variance Explanation Form is submitted _Yes_

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? _N/A_
   - *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*
   - *October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

### Notes/Errors

*(1) Note: Please do not submit blank Report 1's.*

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

<table>
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<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>1 error PER infraction:</td>
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<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

8. Final revision received on __________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 7 Error: One error on Rep 1 for not including subsidiary account for GL 1600.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? ________________
   
   No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds

   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   ________________
   Yes

3. All required reports were received or noted on certification letter
   ________________
   Yes

4. Authorized report format was used
   ________________
   Yes

5. Debits equal credits
   ________________
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   ________________
   N/A

   July 31, 2019 - General Fund, SFEU, and Feeder Funds

   August 20, 2019 - All Other Funds

7. Total error rate is less than or equal to 2%
   ________________
   Yes

   Possible Errors
   1 error PER infraction:  Ammount entered on wrong line  Wrong account numbers  “SCO Only” box used
   Subsidiary accounts missing  No agency/fund number on first page

   1 error for ALL infractions:  “0”s present in Encumbrance column  “0”s present in Amount column
   Symbols such as “$”, “-”, or “()” used

   Error Calculation
   Total Errors 0  Divided by Total Entries 2  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? ________________
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   ________________
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    ________________
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    ________________
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    ________________
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    ________________
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    ________________
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.
    ________________
    N/A

16. Material Variance Explanation Form is submitted
    ________________
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________________
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: Please do not submit blank Report 1’s. (2) Error: Please use Report 7 to fill out the Material Variance Form.

MEETS ALL FINANCIAL REPORTING CRITERIA? ________________
No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/24/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
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<th>Amount entered on wrong line</th>
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### Error Calculation

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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Notes/Errors

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>&quot;0&quot;s present in Amount column</th>
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</table>

Error Calculation

Total Errors 0
Divided by Total Entries 25
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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**Error Calculation**

Total Errors 0 Divided by Total Entries 14 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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**Notes/Errors**

Abnormal balance on the Report 7 was due to an over accrual for the prior fiscal year.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3308**  
**Agency Code 4265**  
**Fund Type G**  
**Analyst Csmithers**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<td>August 20, 2019 - All Other Funds</td>
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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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**Possible Errors**

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**Error Calculation**

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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<td>Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019</td>
<td>Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
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</tbody>
</table>

**Notes/Errors**

Abnormal balance on the Report 7 for expenses are due to an over accrual for the prior fiscal year.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/23/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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**Error Calculation**

Total Errors: 0  Divided by Total Entries: 6  Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

Report 7 abnormal balance for expenses are due to the prior year accrual reversal.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)
**STATE CONTROLLER'S OFFICE**
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 3318  
**Agency Code:** 4265  
**Fund Type:** G  
**Analyst:** Ygreen

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  Yes

7. Total error rate is less than or equal to 2%  Yes

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

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### BUDGETARY/Legal Basis REPORTING CRITERIA

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8. Final revision received on 3/3/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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Error Calculation

Total Errors 2  Divided by Total Entries 153  Error % 1.31%

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, accounts 1420.4300 and 3115.4300 did not match. Account 3115.4300 was reduced to match account 1420.4300 and the difference was reclassified to Accounts Payable.

MEETS ALL FINANCIAL REPORTING CRITERIA?
No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? Yes
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
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**Error Calculation**

Total Errors: 0
Divided by Total Entries: 17
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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8. Final revision received on 10/9/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 15 was not originally submitted or noted on the Certification Letter. The agency does not need to submit Reports 9 or 20 for this fund. Accounts 1410 and 3114 were incorrectly listed on page 3 of Report 1. The incorrect amounts were listed on Report 4.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Possible Errors**

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**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   - August 20, 2019 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Error Calculation

| Total Errors | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 0001  
Agency Code: 4440  
Fund Type: G  
Analyst: Hkhinda

**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

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8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

**Notes/Errors**

When report is sent in please ensure debits equal credits. Make sure all reports tie and same amounts are reflected on each report.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- No

**FINANCIAL REPORTING CRITERIA CHECKLIST**

[Table with columns for Financial Report Review (Analyst Initials) and numbers 1st, 2nd, 3rd, 4th]
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors: 0
Divided by Total Entries: 7
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

For Fund 0942

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? [Yes/No] No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes/No] Yes

3. All required reports were received or noted on certification letter [Yes/No] Yes

4. Authorized report format was used [Yes/No] Yes

5. Debits equal credits [Yes/No] Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A/Yes] N/A

7. Total error rate is less than or equal to 2% [Yes/No] Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line
Wrong account numbers
"SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column
"0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
<td>0</td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on [______]. Before due date listed in Criteria 1? [N/A/Yes] N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A/Yes] N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A/Yes] N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A/Yes] N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes/N/A] Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A/Yes] N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [Yes/N/A] Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A/Yes] N/A

16. Material Variance Explanation Form is submitted [N/A/Yes] Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A/Yes] N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? [Yes/No] No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0990  
Agency Code: 4440  
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

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

Total Errors 1 Divided by Total Entries 5 Error % 20.00%

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? ____________ Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors 0
Divided by Total Entries 30
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
The Due to/Due From Supplemental Form has the fund number and organization number for the Department of General Services reversed.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<td>&quot;0&quot;'s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

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</table>

8. Final revision received on 12/10/2019. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Agency missed submitting the completed Rpt 1 form 571A/B.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**Fund Number.** 0890  
**Agency Code.** 4700  
**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 Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? **No**  
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Subsidiary accounts missing</td>
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<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 29 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **No**  
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
**No**

<table>
<thead>
<tr>
<th><strong>Financial Report Review (Analyst Initials)</strong></th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942  Agency Code 4700  Fund Type N  Analyst Sngo

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/8/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**
3. All required reports were received or noted on certification letter **Yes**
4. Authorized report format was used **Yes**
5. Debits equal credits **Yes**
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**
7. Total error rate is less than or equal to 2% **No**

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<th>&quot;SCO Only&quot; box used</th>
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<tr>
<td>1 error PER infraction: Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: 0's present in Encumbrance column</td>
<td>0's present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
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</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>23</td>
<td>21.74%</td>
</tr>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **No**
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**
16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 1 Due To/Due From Other Funds/ Appropriations amounts must match Due To/Due From Supplemental information, Due To/From Other Funds subsidiary account should be the other fund, not the other agency. Amount column should have amounts.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/12/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
<td>0</td>
<td>38</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;/&quot; used</td>
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### Notes/Errors

1. Criteria 7 Error: Accrued an amount greater than the remaining June 30 balance.
2. Error: Please make sure all transactions are included on Report 15 in the "Transactions per Controllers" column.
3. Error: Please make sure entries on Report 1 for GL accounts 1410, 1420, 3114, and 3115 match the Due To/From Supplemental Form.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
1. The Budgetary Reports were received on 8/14/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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</thead>
<tbody>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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Error Calculation

<table>
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<th>Total Errors</th>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", ",", or "(" used

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/14/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

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<td>0.00%</td>
</tr>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number: 0665
Agency Code: 5160
Fund Type: N
Analyst: Jdelorey

1. The Budgetary Reports were received on 8/14/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tr>
</tbody>
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<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 7 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/14/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
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<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 2 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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**Notes/Errors**

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<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
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</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
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</table>
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1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? ____________ Yes
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% ____________ Yes

### Possible Errors

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- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

#### 1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

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<table>
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<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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8. Final revision received on ____________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted ____________ Yes

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

---

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

**Financial Report Review (Analyst Initials)**

<table>
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<th>3rd</th>
<th>4th</th>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/14/2019. Was that on or before the due date? ____________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

8. Final revision received on _________. Before due date listed in Criteria 1? ____________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942    Agency Code 5160    Fund Type N    Analyst Sngo

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/14/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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<tr>
<th>Error</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials)

| 1st | 2nd | 3rd | 4th |
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Possible Errors

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<th>Amount entered on wrong line</th>
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1 error for ALL infractions:

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<th>&quot;0&quot;s present in Amount column</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**FINANCIAL REPORTING CRITERIA CHECKLIST**

**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

- **Fund Number**: 0001
- **Agency Code**: 5170
- **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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<th>Possible Errors</th>
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- **Error Calculation**
  - Total Errors: 0
  - Divided by Total Entries: 11
  - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

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**Notes/Errors**

---
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
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4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 9/27/2019. Was that on or before the due date? No
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>No agency/fund number on first page</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

Error Calculation

Total Errors: 1
Divided by Total Entries: 51
Error %: 1.96%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

3115 should be followed by agency number. Report 3: 1410 should be followed by fund number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

#### Possible Errors

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<th>Description</th>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

#### Error Calculation

| Total Errors | 1 | Divided by Total Entries | 20 | Error % | 5.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

#### Notes/Errors

- Report 7 GL acct 1140 did not match SCO's record

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/27/2019. Was that on or before the due date? ____________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ No

Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
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<tbody>
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<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 10 Error % 10.00%

8. Final revision received on 10/22/2019. Before due date listed in Criteria 1? ____________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Cash and SMIF interest did not agree with the GLTB.

MEETS ALL FINANCIAL REPORTING CRITERIA? ____________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/27/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

## Possible Errors

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<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | 1 | Divided by Total Entries | 17 | Error % | 5.88% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

GL 1600.01315 amount cannot be greater than the corresponding AR balance and must be a credit balance.

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/27/2019. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</table>

<table>
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<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
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</table>

**Error Calculation**

Total Errors 0
Divided by Total Entries 4
Error % 0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/26/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<th>Criteria</th>
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<tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tbody>
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<td>Total Errors: 5</td>
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<td>Divided by Total Entries: 187</td>
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<td>Error %: 2.67%</td>
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8. Final revision received on 2/14/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc No

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 3: Rep 14 not included. (2) Criteria 7: Do not use "." for zero balances. (3) Criteria 7: Enter leading "0" for rev/object codes in the SCO column. (4) Criteria 7: Incorrect subaccount used. (5) Criteria 7: Encumbrances exceeded accrual. (6) Criteria 7: Amounts and accounts used on Rep 3 were incorrect. (7) Criteria 15: Include supporting documentation for pending budget revisions. (8) Error: Incorrect amount reported on Rep 15. (9) Error: Incorrect amount reported on the DTDF Form. GL 1420.0001 and 3115.0001 should agree between your own agency.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/28/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

- Possible Errors
  - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
  - Subsidiary accounts missing, No agency/fund number on first page
  - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

- Error Calculation
  - Total Errors 0
  - Divided by Total Entries 10
  - Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

- GAAP BASIS REPORTING CRITERIA
  - 17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

- Notes/Errors

- MEETS ALL FINANCIAL REPORTING CRITERIA? No


- FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/26/2019. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
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<td>Subsidiary accounts missing</td>
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<th>1 error for ALL infractions:</th>
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<th>'0's present in Amount column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2019. Was that on or before the due date?  
   - General Fund, SFEU, and Feeder Funds: July 31, 2019  
   - All Other Funds: August 20, 2019  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **Yes**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

<table>
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<tr>
<th>Error</th>
<th>Calculation</th>
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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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</thead>
<tbody>
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<td>0</td>
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</tr>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

<table>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? ________________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________________ Yes

3. All required reports were received or noted on certification letter ________________ Yes

4. Authorized report format was used ________________ Yes

5. Debits equal credits ________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________________ Yes

7. Total error rate is less than or equal to 2% ________________ N/A

8. Final revision received on ________ . Before due date listed in Criteria 1? ________________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________________ Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. ________________ N/A

16. Material Variance Explanation Form is submitted ________________ Yes

3114. Were GAAP adjustments and/or audit reports submitted on time? ________________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? ________________ No

1. The Budgetary Reports were received on 8/30/2019. Was that on or before the due date? Yes

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<table>
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<th>&quot;0&quot;s present in Amount column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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**Error Calculation**

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<td>0.00%</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/24/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<tr>
<td>1 error PER infraction:</td>
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<td>No agency/fund number on first page</td>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;:&quot;, &quot;:&quot;, or &quot;(())&quot; used</td>
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</table>

8. Final revision received on 11/27/2019. Before due date listed in Criteria 1?  
   - **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

The 6/30 balance for GL 1140 is $27,923.26 but on Report 7 has a credit balance of $10,929.00.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

**Financial Report Review (Analyst Initials)**  
- 1st  
- 2nd  
- 3rd  
- 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0803 Agency Code 5180 Fund Type N Analyst DGolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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</tbody>
</table>

8. Final revision received on 11/27/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 7 Error: Incorrect amount reported for GL 1210, 2500, and 4050.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
## BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/18/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - No

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - No

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in theDue From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - No

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Rpt 7 GL acct 1140 does not match SCO's record. Report 9 missing. Reports 2 & 6 submitted with statement

## MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
## BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/28/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- No agency/fund number on first page
- Subsidiary accounts missing
- 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Note: Use GLs that are provided by the UCM. GL 3540 was not on the UCM, for future reference use GL 3510.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 1023**  
**Agency Code 5180**  
**Fund Type G**  
**Analyst Xsun**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/28/2019. Was that on or before the due date? No  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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</table>

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

<table>
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</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
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<td>1 error for ALL infractions:</td>
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</tr>
<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

Error Calculation
Total Errors | 0 | Divided by Total Entries | 10 | Error % | 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. 8004  Agency Code 5180  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

1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________ Yes

3. All required reports were received or noted on certification letter ________ No

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

Possible Errors

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors
1. The Budgetary Reports were received on 8/27/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 

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FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/5/2019. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   **Possible Errors**

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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   **Error Calculation**

   Total Errors 0 Divided by Total Entries 17 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</table>

Error Calculation

Total Errors 0
Divided by Total Entries 7
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) On original submitted report 7, GL 1410 is missing 4 digits fund number. (2) Post Closing trial Balance was provided however, on the Cert letter stated No activity to report. On the same form under the supplemental Forms, Due To/From Other Funds Appropriations supplemental Form stated No activity to report but on Report 7, GL#1410 is listed therefore, supplemental form is required to submit. Upon request, Cert letter was corrected and Due To/From Other Funds Appropriations supplemental Form was provided. Please see the email at the end of Year-End reports of BU 5180.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   - 1 error PER infraction: Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - 1 error for ALL infractions:
     - "0"s present in Encumbrance column
     - "0"s present in Amount column
     - Symbols such as "$", "-", or ")" used

   Error Calculation
   - Total Errors: 0
   - Divided by Total Entries: 227
   - Error %: 0.00%

8. Final revision received on _____________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

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Notes/Errors

Report 5 did not agree with Report 15—there are two reversals of prior SCO corrections related to Prop 98 (2017 Ref 011 Prog 21 for $2,063,159.06, and 2016 Ref 011 Prog 21 for $3,081,097.14) included on Report 5, but not reflected on Report 15. These are for accruals made by SCO in the prior year which the agency did not record. These SCO accrual reversals should be reported on the Report 15 and then footnoted as a reconciling item between expenditures per SCO and expenditures per the agency.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 8/16/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
     1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
     Subsidiary accounts missing No agency/fund number on first page
     Error Calculation
     Total Errors 0 Divided by Total Entries 14 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/16/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 999 | Error % | 0.00% |

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0747  **Agency Code.** 5225  **Fund Type.** B  **Analyst.** Sngo

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/16/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<th>Possible Errors</th>
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<tbody>
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<td>Error Calculation</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

Error Calculation

<table>
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8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? ________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________ Yes

3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page

<table>
<thead>
<tr>
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</thead>
<tbody>
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</tr>
<tr>
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<td>Divided by Total</td>
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<td>Entries 7</td>
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<tr>
<td>1 error for ALL infractions: 0's present in Encumbrance column, 0's present</td>
<td>Error % 0.00%</td>
</tr>
<tr>
<td>in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A

16. Material Variance Explanation Form is submitted ________ Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

<table>
<thead>
<tr>
<th>Yes</th>
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<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
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</tbody>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/16/2019. Was that on or before the due date? ____________
   Yes
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________
   Yes

3. All required reports were received or noted on certification letter ____________
   Yes

4. Authorized report format was used ____________
   Yes

5. Debits equal credits ____________
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________
   N/A

7. Total error rate is less than or equal to 2% ____________
   Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
<td>Amount entered on wrong line</td>
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<td><strong>1 error for ALL infractions:</strong></td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

| Total Errors | 0 | Divided by Total Entries | 7 | Error % | 0.00% |

8. Final revision received on ____________ Before due date listed in Criteria 1? ____________
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________
    N/A

16. Material Variance Explanation Form is submitted ____________
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? ____________
    N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** ____________

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0917  
**Agency Code:** 5225  
**Fund Type:** N  
**Analyst:** Sngo

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  **Yes**  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 35 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  **No**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

| MEETS ALL FINANCIAL REPORTING CRITERIA? |  
|----------------------------------------|---|
| **Financial Report Review (Analyst Initials)** | 1st 2nd 3rd 4th |

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/16/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
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<td>No agency/fund number on first page</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</table>

8. Final revision received on _______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes

Financial Report Review (Analyst Initials)

<table>
<thead>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0990  
Agency Code 5225  
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

1. The Budgetary Reports were received on 8/16/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line  Wrong account numbers  "SCO Only" box used
   Subsidiary accounts missing  No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column  "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0  Divided by Total Entries 10  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)  1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? **Yes**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
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</tr>
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<td>Amount entered on wrong line</td>
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<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

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<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
## STATE CONTROLLER'S OFFICE

### 2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

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<th>5225</th>
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<th>G</th>
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<th>Rbhangal</th>
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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

**1 error PER infraction:**

- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

**1 error for ALL infractions:**

- Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Error %</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 5227  Fund Type G  Analyst sataylor

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 5 Divided by Total Entries 46 Error % 10.87%

8. Final revision received on 11/7/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Consistently used account 1410.0001 for amounts due from other appropriations (1420.XXXX). Wrong transaction type for Cat 90 accrual and missing source fund. Appropriated expenses per the originally submitted Report 7 did not agree with the Report 15.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/11/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

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<td>0.00%</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0214  
Agency Code 5227  
Fund Type G  
Analyst Rbhangal

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/14/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line  
   Wrong account numbers  
   " SCO Only" box used  
   Subsidiary accounts missing  
   No agency/fund number on first page  

   1 error for ALL infractions: "0"s present in Encumbrance column  
   "0"s present in Amount column  
   Symbols such as "$", "-", or "()" used  

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2019. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

**Error Calculation**

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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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8. Final revision received on 11/22/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/11/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors          0  Divided by Total Entries  4  Error %  0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors 0</td>
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<tr>
<td>Divided by Total Entries 8</td>
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<tr>
<td>Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _______, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

<table>
<thead>
<tr>
<th>GAAP BASIS REPORTING CRITERIA</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time? N/A</td>
</tr>
</tbody>
</table>

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
</tr>
</tbody>
</table>

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 10/11/2019. Was that on or before the due date?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>1 Error % 0.00%</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Total Errors**

<table>
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<tr>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | Yes |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | No |

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 03, 2019</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019</td>
<td>- Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**Notes/Errors**

There was no PY accrual. Report 5, 7, 15 and MVF are incorrect.
1. The Budgetary Reports were received on 10/14/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 6 Error % 16.67%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Originally submitted Report 1 showed A/P encumbrances exceeding A/P accruals.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 3/18/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infractions:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>“SCO Only” box used</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
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</tr>
<tr>
<td>“0”s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as “$”, “-”, or “(“)” used</td>
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Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<tbody>
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</tbody>
</table>

8. Final revision received on 3/30/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Change in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/19/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number — **Yes**

3. All required reports were received or noted on certification letter — **Yes**

4. Authorized report format was used — **Yes**

5. Debits equal credits — **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear — **N/A**

7. Total error rate is less than or equal to 2% — **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>0's present in Encumbrance column</th>
<th>0's present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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### Error Calculation

<table>
<thead>
<tr>
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<th>Error %</th>
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</thead>
<tbody>
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<td>0</td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? — **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year — **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year — **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? — **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) — **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) — **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances — **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc — **N/A**

16. Material Variance Explanation Form is submitted — **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? — **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** — **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Financial Reporting Criteria</th>
<th>Requirement</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/16/2019. Was that on or before the due date?</td>
<td>Yes</td>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds, August 20, 2019 - All Other Funds</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infractions:</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>10’s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 |
| Divided by Total Entries | 4 |
| Error % | 0.00% |

| Final revision received on | N/A |
| Before due date listed in Criteria 1? | |

| Final revision received on | N/A |
| Prior year accruals are within 10% of expenditures incurred in the current year | |

| Final revision received on | N/A |
| Prior year accruals are within 10% of revenues realized in the current year | |

| Final revision received on | N/A |
| Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | |

| Final revision received on | Yes |
| GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | |

| Final revision received on | N/A |
| GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | |

| Final revision received on | N/A |
| Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | |

| Final revision received on | N/A |
| Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | |

| Final revision received on | Yes |
| Material Variance Explanation Form is submitted | |

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>GAAP Basis Reporting Criteria</th>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>GAAP Basis Reporting Criteria</th>
<th>Requirement</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/21/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

| Possible Errors |
|-----------------|-----------------|-----------------|
| 1 error PER infraction: Amount entered on wrong line |
| Wrong account numbers |
| "SCO Only" box used |
| Subsidiary accounts missing |
| No agency/fund number on first page |
| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 1</td>
</tr>
<tr>
<td>Divided by Total Entries 278</td>
</tr>
<tr>
<td>Error % 0.36%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>#7: Amount posted due to SSF was not correct.</td>
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</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
<tr>
<td>2nd</td>
</tr>
<tr>
<td>3rd</td>
</tr>
<tr>
<td>4th</td>
</tr>
</tbody>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**1. The Budgetary Reports were received on 4/17/2020. Was that on or before the due date?** No

- **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
- **August 20, 2019 - All Other Funds**

**2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number** Yes

**3. All required reports were received or noted on certification letter** Yes

**4. Authorized report format was used** Yes

**5. Debits equal credits** Yes

**6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear** Yes

**7. Total error rate is less than or equal to 2%** No

<table>
<thead>
<tr>
<th><strong>Possible Errors</strong></th>
<th><strong>Error Calculation</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Total Errors 2 Divided by Total Entries 12</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**8. Final revision received on ________. Before due date listed in Criteria 1?** N/A

**9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year** N/A

**10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year** N/A

**11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?** N/A

**12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)** Yes

**13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)** N/A

**14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances** N/A

**15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc** Yes

**16. Material Variance Explanation Form is submitted** Yes

**GAAP BASIS REPORTING CRITERIA**

**17. Were GAAP adjustments and/or audit reports submitted on time?** N/A

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Dr/Cr are not agreed. Encumbrances need to deleted.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 4/16/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
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</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **Yes**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 3/4/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
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<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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### Error Calculation

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<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Error: Please use correct signs on the material variance form.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th></th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 4/17/2020. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<td></td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
</tr>
</thead>
<tbody>
<tr>
<td>10's present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td>Error Calculation</td>
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</tr>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries 27</td>
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<tr>
<td>Error %</td>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0342**  
Agency Code **6100**  
Fund Type **G**  
Analyst **Lle**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 4/14/2020. Was that on or before the due date? **No**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **No**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

   **Possible Errors**
   1 error PER infraction:  
   - Amount entered on wrong line  
   - Wrong account numbers  
   - "SCO Only" box used  
   - Subsidiary accounts missing  
   - No agency/fund number on first page  
   1 error for ALL infractions:  
   - "0"s present in Encumbrance column  
   - "0"s present in Amount column  
   - Symbols such as "$", "-", or "()" used

   **Error Calculation**
   - Total Errors 1  
   - Divided by Total Entries 9  
   - Error % 11.11%

8. Final revision received on _______, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **No**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**  
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

#2: Cert. letter was not signed but endorsed.  
#7: Missing account type on report 1.  
12: Sub-account for GL 1410 was listed incorrectly.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/4/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 4/17/2020. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

**Possible Errors**

1. Error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

2. Error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

**Error Calculation**

<table>
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<th>Total Errors</th>
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<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/4/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

---

Error Calculation

<table>
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<th>Divided by Total Entries</th>
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<td>2</td>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 4/17/2020. Was that on or before the due date? No

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Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>No agency/fund number on first page</td>
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<th>&quot;0&quot;s present in Encumbrance column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 19 Error % 0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  Agency Code 6100  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

1. The Budgetary Reports were received on 3/17/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line  Wrong account numbers  "SCO Only" box used
   Subsidiary accounts missing  No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column  "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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</table>

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 4/14/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

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<td>1 error for ALL infractions:</td>
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<td>No agency/fund number on first page</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<td></td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

#### Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 3/4/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Error Calculation</th>
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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 4/9/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **Yes**

7. Total error rate is less than or equal to 2%  **No**

**Possible Errors**

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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 1

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**Notes/Errors**

Encumbrances need to reverse. Wrong FY. Should be 2018 not 2017

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/8/2020. Was that on or before the due date? _______ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _______ Yes

3. All required reports were received or noted on certification letter _______ Yes

4. Authorized report format was used _______ Yes

5. Debits equal credits _______ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _______ N/A

7. Total error rate is less than or equal to 2% _______ No

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<td></td>
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</table>

Error Calculation

Total Errors 1 Divided by Total Entries 4 Error % 25.00%

8. Final revision received on _______. Before due date listed in Criteria 1? _______ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _______ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year _______ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? _______ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _______ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) _______ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _______ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _______ N/A

16. Material Variance Explanation Form is submitted _______ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? _______ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Criteria 7 Error: Revenue code and Account Type code not included on Report 1. (2) Note: Please include Statewide Assessments and Pro Rata charges in column A on Report 15.

MEETS ALL FINANCIAL REPORTING CRITERIA? _______ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 4/9/2020. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3286  
Agency Code: 6100  
Fund Type: G  
Analyst: Rbhangal

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/8/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 3309  
Agency Code: 6100  
Fund Type: G  
Analyst: Csmithers

### Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/15/2020. Was that on or before the due date? No  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/17/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 4/12/2020. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   " SCO Only" box used

1 error for ALL infractions:
   0's present in Encumbrance column
   0's present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
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Possible Errors

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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7. Total error rate is less than or equal to 2% N/A

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0
Divided by Total Entries 0
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/4/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</tbody>
</table>

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#2: Cert. letter included report 1 for a NGC fund. The agency’s record showed no activity or any amount on the fund. However, SCO’s record showed the cash and fund balance. This issue was communicated last FY and agency should have contacted DOF to close the fund because the fund was not being used for long time.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 3/4/2020. Was that on or before the due date?  
    - No  

   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*  
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
    - Yes

3. All required reports were received or noted on certification letter  
    - Yes

4. Authorized report format was used  
    - Yes

5. Debits equal credits  
    - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
    - N/A

7. Total error rate is less than or equal to 2%  
    - Yes

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8. Final revision received on _______. Before due date listed in Criteria 1?  
    - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
    - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*  
   *October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
\[ \text{No} \]

Financial Report Review (Analyst Initials)  
\[ \text{1st} \quad \text{2nd} \quad \text{3rd} \quad \text{4th} \]

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8080  Agency Code 6100  Fund Type G  Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/8/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#3- Material Variance Form listed on cert letter but not included - if there was no activity, must be stated on the cert letter after the title (but there is expenditure activity on Rept 7). #16- Material Variance Form is still required to be submitted even if there is no activity. Soft copy rec’d 4/9/20. NOTE: Do not need to include Rept 5 pages with no activity (all zeros).

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8121  Agency Code 6100  Fund Type N  Analyst Ygreen

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/4/2020. Was that on or before the due date?  
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
   
   N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
   
   N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
   
   N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
   
   N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
   
   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
   
   N/A

16. Material Variance Explanation Form is submitted  
   
   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   
   N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  

No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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8. Final revision received on 1/14/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Ag recorded a DTF1420/3115 to the same fund with with # amt. Rpt amt # from SCO’s.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0020 Agency Code 6120 Fund Type G Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "( )" used

Error Calculation
Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**

| Total Errors | 1 | Divided by Total Entries | 999 | Error % | 0.10% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On Material Variance Explanation form PY Transfers In amount was missing.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation
Total Errors 0
Divided by Total Entries 0
Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

**1 error PER infraction:**
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

**1 error for ALL infractions:**
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>10</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 1/13/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

<table>
<thead>
<tr>
<th>Criterion Description</th>
<th>Rating</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Budgetary Reports were received on 10/1/2019. Was that on or before the due date?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Debits equal credits</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td><strong>Possible Errors</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Error PER Infraction:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Amount entered on wrong line</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Wrong account numbers</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- &quot;SCO Only&quot; box used</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Error for ALL Infractions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- 0's present in Encumbrance column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- 0's present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>- Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Error Calculation</strong></td>
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<td></td>
</tr>
<tr>
<td>Total Errors</td>
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<td></td>
</tr>
<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</tr>
<tr>
<td>Final revision received on __________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>Material Variance Explanation Form is submitted</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?            | N/A |     |
18. September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |   |     |
19. October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |   |     |

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Rating</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following:</td>
<td>Yes</td>
</tr>
<tr>
<td>contact name, phone number, email address, agency name, organization</td>
<td></td>
</tr>
<tr>
<td>code, one fund name, one fund number</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports</td>
<td>N/A</td>
</tr>
<tr>
<td>(CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO</td>
<td></td>
</tr>
<tr>
<td>action to clear</td>
<td></td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Ammount entered on wrong line</td>
<td></td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

| Error Calculation                                                      |        |
| Total Errors                                                           | 0      |
| Divided by Total Entries                                               |        |
| Error %                                                                | 0.00%  |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

# GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please submit the Report 8 - Subsidiaries on File and the Due To/From Supplemental Funds at the Sub-Fund level.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/25/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(1)&quot; used</td>
</tr>
<tr>
<td>Error Calculation</td>
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</tr>
<tr>
<td>Divided by Total Entries 6</td>
</tr>
<tr>
<td>Error % 0.00%</td>
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</table>

8. Final revision received on ____________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

Total Errors 0 Divided by Total Entries 16 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/26/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Sub-account of GL 1600 account was entered incorrectly.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 2/19/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tr>
</tbody>
</table>

<table>
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<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**Fund Number.** 0990  **Agency Code** 6200  **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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/19/2020. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td></td>
</tr>
<tr>
<td>Error Calculation</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

<table>
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<th>1st</th>
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<th>3rd</th>
<th>4th</th>
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</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/27/2020. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **No**

4. Authorized report format was used **No**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

#3: Report 3 was not submitted but listed on Cert. letter as submitted.

#4: Documents were not printed in the correct layout (landscape), which caused it difficult to read.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
 STATE CONTROLLER'S OFFICE 
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST 
Fund Number. **0942**  
Agency Code **6240**  
Fund Type **N**  
Analyst **Sngo**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/19/2020. Was that on or before the due date? **No**  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)  
| 1st | 2nd | 3rd | 4th |
---|---|---|---|

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/21/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

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<th>Amount entered on wrong line</th>
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#### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   **Possible Errors**

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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   **1 error for ALL infractions:**

   | 0"s present in Encumbrance column | 0"s present in Amount column |
   | Symbols such as "$", "-", or "(" used |

   **Error Calculation**

   Total Errors 1 Divided by Total Entries 39 Error % 2.56%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

#2: Cert. letter used was not the update Cert. posted on SCO’s website.
#4: Due to/from form had the stamp on it “For Agency Used Only” which is not the correct format to submit to SCO
#7: Report 3 entry was not correct.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
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<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 4 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/28/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   No

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
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</table>

Error Calculation

Total Errors 0
Divided by Total Entries 999
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Error #3: Original cert letter did not list reports 1, 2, 4 and 15; revision sent in and there is no activity for FY 18/19

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 6255  Fund Type G  Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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<td>No agency/fund number on first page</td>
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<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

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<tr>
<th>Error Calculation</th>
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<td>Total Errors 2</td>
</tr>
<tr>
<td>Divided by Total Entries 9</td>
</tr>
<tr>
<td>Error % 22.22%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Report 1 had the subsidiary account posted incorrectly and Report 5 had expenditure calculated incorrectly due to a pending budget revision.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/5/2019. Was that on or before the due date?  
   **Yes**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
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<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tr>
</tbody>
</table>

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<th>1 error for ALL infractions:</th>
<th>0&quot;s present in Encumbrance column</th>
<th>0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

#### Error Calculation

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<td>12</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

**Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/6/2020. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ No

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
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<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or "(" used |

Error Calculation

Total Errors 0 Divided by Total Entries 20 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#3: Reports 1, 5, DTDF, and MVEF form were not printed in the correct format (landscape/portrait).

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, fund name, fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)

   are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

   Possible Errors
   1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   " SCO Only" box used
   Subsidiary accounts missing
   No agency/fund number on first page

   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0
   Divided by Total Entries 7
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

17. Were GAAP adjustments and/or audit reports submitted on time?
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number. 0739  
Agency Code 6350  
Fund Type N  
Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/22/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

     Possible Errors
     1 error PER infraction:  
     Amount entered on wrong line  
     Wrong account numbers  
     "SCO Only" box used  
     Subsidiary accounts missing  
     No agency/fund number on first page

     1 error for ALL infractions:  
     "0"s present in Encumbrance column  
     "0"s present in Amount column  
     Symbols such as "$", "-", or "()" used

     Error Calculation
     Total Errors 0  
     Divided by Total Entries 4  
     Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?  
    No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0745  |  Agency Code 6350  |  Fund Type B  |  Analyst Sngo

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number. 0745  |  Agency Code 6350  |  Fund Type B

1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date?  Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

   Possible Errors
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - Subsidiary accounts missing, No agency/fund number on first page

   Error Calculation
   - Total Errors 0
   - Divided by Total Entries 999
   - Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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Error Calculation

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<tr>
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<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes
STATE CONTROLLER'S OFFICE  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST  

Fund Number. **0956**  
Agency Code **6350**  
Fund Type **N**  
Analyst **Sngo**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/22/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

<table>
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<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
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**Error Calculation**

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8. Final revision received on _________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Note: Agency did not separate SB Pension Assessment for GL 9000.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST  
Fund Number. **0961**  
Agency Code **6350**  
Fund Type **N**  
Analyst **Sngo**  

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**  
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/22/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**  
17. Were GAAP adjustments and/or audit reports submitted on time?  
   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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Notes/Errors

---

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions:
"0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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<td>Total Errors 0 Divided by Total Entries 3 Error % 0.00%</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   - are free of errors that require further SCO action to clear
   - Yes

7. Total error rate is less than or equal to 2%
   - Yes

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</table>

| Error Calculation | Total Errors | Divided by Total Entries | 53 | Error % | 0.00%
|-------------------|--------------|--------------------------|-----|---------|---------|

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

| Possible Errors |
|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |
| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
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Error Calculation

| Total Errors | 1 | Divided by Total Entries | 51 | Error % | 1.96% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Failed to input subsidiary for GL 1410 on the Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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</table>

#### Error Calculation

- Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Rpt 7 & 8 do not have the correct format/font size

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 8/22/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Subsidiary accounts missing</td>
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<tr>
<td>No agency/fund number on first page</td>
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<td>1 error for ALL infractions:</td>
</tr>
<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<tr>
<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors 0 Divided by Total Entries 2 Error % 0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

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<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,</td>
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<td>Statement of Changes in Assets and Liabilities, etc.</td>
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<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<thead>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/22/2019. Was that on or before the due date?</td>
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<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
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<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
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<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
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**Possible Errors**

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<tr>
<td>Subsidiary accounts missing</td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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**Error Calculation**

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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0
Divided by Total Entries 8
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
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<th>4th</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/5/2019. Was that on or before the due date? Yes
July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 47 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
Fund Number. 0408  
Agency Code 6360  
Fund Type G  
Analyst Lle

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<tr>
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<tbody>
<tr>
<td>1.</td>
<td>The Budgetary Reports were received on 8/5/2019. Was that on or before the due date? Yes</td>
</tr>
<tr>
<td></td>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds August 20, 2019 - All Other Funds</td>
</tr>
<tr>
<td>2.</td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes</td>
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<td>3.</td>
<td>All required reports were received or noted on certification letter Yes</td>
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<td>4.</td>
<td>Authorized report format was used Yes</td>
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<td>5.</td>
<td>Debits equal credits Yes</td>
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<tr>
<td>6.</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A</td>
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<td>7.</td>
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<tr>
<th>Number</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>8.</td>
<td>Final revision received on ________. Before due date listed in Criteria 1? N/A</td>
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<tr>
<td>9.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes</td>
</tr>
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<td>12.</td>
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<td>13.</td>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A</td>
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<td>15.</td>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A</td>
</tr>
<tr>
<td>16.</td>
<td>Material Variance Explanation Form is submitted Yes</td>
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**GAAP BASIS REPORTING CRITERIA**

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<tr>
<th>Number</th>
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</tr>
</thead>
<tbody>
<tr>
<td>17.</td>
<td>Were GAAP adjustments and/or audit reports submitted on time? N/A</td>
</tr>
<tr>
<td></td>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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</tbody>
</table>

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 8/14/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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   No agency/fund number on first page

   1 error for ALL infractions:
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   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 42 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? __________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ N/A

Possible Errors

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<th>Subsidiary accounts missing</th>
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</thead>
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<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
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<th>Wrong account numbers</th>
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**Error Calculation**

| Total Errors | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA? **Yes**

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Fund Number: 6048  
Agency Code: 6610  
Fund Type: B  
Analyst: Ftoure

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?  
   - Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - Yes

7. Total error rate is less than or equal to 2%  
   - Yes

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0505  
Agency Code: 6620  
Fund Type: N  
Analyst: Ygreen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date?   Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number   Yes

3. All required reports were received or noted on certification letter   No

4. Authorized report format was used   Yes

5. Debits equal credits   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear   N/A

7. Total error rate is less than or equal to 2%   Yes

<table>
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<tr>
<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1?   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year   N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?   N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)   Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc   N/A

16. Material Variance Explanation Form is submitted   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?   N/A
   
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 19 was not noted on certification letter.

MEETS ALL FINANCIAL REPORTING CRITERIA?   No

Financial Report Review (Analyst Initials)   1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% No

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors
On the Material Variance form the expenditures for CY18-19 do not the on Report 9 or as calculated on the Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

See attached email from agency explaining the abnormal balance in this fund.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<td>Cquinn</td>
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## Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? **Yes**  
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **No**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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## MEETS ALL FINANCIAL REPORTING CRITERIA?

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Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |

c

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0839  Agency Code 6620  Fund Type N  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>&quot;0&quot;s present in Amount column</td>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter
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4. Authorized report format was used
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5. Debits equal credits
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7. Total error rate is less than or equal to 2%
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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6041  Agency Code 6620  Fund Type B  Analyst Ftoure

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 6048  Agency Code: 6620  Fund Type: B  Analyst: Ftoure

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

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**Possible Errors**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/23/2019. Was that on or before the due date? Yes
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 7/25/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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16. Material Variance Explanation Form is submitted Yes

<table>
<thead>
<tr>
<th>GAAP BASIS REPORTING CRITERIA</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
</tr>
</tbody>
</table>
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 7/17/2019. Was that on or before the due date? Yes
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

#### Possible Errors

- 1 error PER infraction: Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date?
   - Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

Possible Errors

<table>
<thead>
<tr>
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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>”SCO Only” box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;:(&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors | 0 | Divided by Total Entries | 8 | Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

<table>
<thead>
<tr>
<th>September 03, 2019</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
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</table>
1. The Budgetary Reports were received on 7/25/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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<thead>
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<th>Error Description</th>
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<th>Wrong account numbers</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tr>
</tbody>
</table>

### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 0
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
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| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Financial Report Review (Analyst Initials)**

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<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

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<thead>
<tr>
<th>Criterion</th>
<th>Status</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
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</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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#### Possible Errors

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<td>&quot;0&quot;s present in Encumbrance column</td>
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</tr>
<tr>
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<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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<td>0</td>
<td>5</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ___________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers “SCO Only” box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", ",", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 7/23/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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Possible Errors

<table>
<thead>
<tr>
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<th>Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error per infraction:</td>
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<tbody>
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<td>0</td>
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<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date?  
   **Yes**
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<thead>
<tr>
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</tbody>
</table>

**Error Calculation**

- Total Errors: 0  
- Divided by Total Entries: 5  
- Error %: 0.00%

8. Final revision received on 8/26/2019. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Expenditures were overstated, Agency sent in an adjusted entry to reduce expenditures to match current year accruals.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "$" SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   
   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "("") used
   
   Error Calculation
   Total Errors | 0 Divided by Total Entries | 0 Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942  
Agency Code 6750  
Fund Type N  
Analyst Sngo

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds
   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on _____  
   Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01  
   **N/A**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 7/22/2019. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>Yes</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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**Possible Errors**

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<tr>
<th>Error Type</th>
<th>Description</th>
<th>Corrected</th>
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</thead>
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<tr>
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<td></td>
<td>Yes</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on 9/18/2019. Before due date listed in Criteria 1?</td>
<td>No</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>Yes</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
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<tr>
<th>Criteria</th>
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<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

Cert letter must be signed in blue ink Not black.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st 2nd 3rd 4th</td>
</tr>
</tbody>
</table>
1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", ",", or "(" used

Error Calculation

Total Errors 0
Divided by Total Entries 6
Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?
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    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No
1. The Budgetary Reports were received on 7/24/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/25/2019. Was that on or before the due date? 
   - Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number 
   - Yes

3. All required reports were received or noted on certification letter 
   - Yes

4. Authorized report format was used 
   - Yes

5. Debits equal credits 
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear 
   - N/A

7. Total error rate is less than or equal to 2% 
   - Yes

<table>
<thead>
<tr>
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</tbody>
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</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? 
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
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    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    - N/A

16. Material Variance Explanation Form is submitted 
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? 
   - N/A

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Supplemental forms Due To/Due From submitted in error, will charge as an error if happens again in FY1920</td>
</tr>
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</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? 

Yes
1. The Budgetary Reports were received on 7/24/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**STATE CONTROLLER’S OFFICE**

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/17/2019. Was that on or before the due date? ____________ Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ N/A

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<tr>
<td>1 error PER infraction:</td>
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8. Final revision received on ____________ Before due date listed in Criteria 1? ____________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** ____________ Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/18/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 7/23/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/25/2019. Was that on or before the due date? Yes
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

    **Possible Errors**
    1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
    Subsidiary accounts missing No agency/fund number on first page
    1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
    Symbols such as "$", ",", or "()" used

    Error Calculation
    Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   [July 31, 2019 - General Fund, SFEU, and Feeder Funds]
   [August 20, 2019 - All Other Funds]

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   [September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.]
   [October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01]

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6048  Agency Code 6820  Fund Type B  Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on 9/11/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Cert letter must be signed in blue ink Not black.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number. 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](http://www.sco.ca.gov/ard_reporting.html)

| 1. The Budgetary Reports were received on 7/18/2019. Was that on or before the due date? | Yes |
| July 31, 2019 - General Fund, SFEU, and Feeder Funds  
August 20, 2019 - All Other Funds |

| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes |

| 3. All required reports were received or noted on certification letter | Yes |

| 4. Authorized report format was used | Yes |

| 5. Debits equal credits | Yes |

| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |

| 7. Total error rate is less than or equal to 2% | Yes |

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| 8. Final revision received on ________, Before due date listed in Criteria 1? | N/A |

| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |

| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

| 16. Material Variance Explanation Form is submitted | Yes |

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  

| September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

**Possible Errors**

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**Error Calculation**

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<td>G</td>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?  
   **Yes**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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<td></td>
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<td>“SCO Only” box used</td>
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<tr>
<td>1 error for ALL infractions:</td>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

<table>
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<tr>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>Total Errors 1</td>
</tr>
<tr>
<td>Divided by Total Entries 10</td>
</tr>
<tr>
<td>Error % 10.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 8/26/2019. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Expenditures were overstated by $2405.00. agency sent in adjusting entry to reduce expenditures to balance current year accruals.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 0001  
Agency Code: 6870  
Fund Type: G  
Analyst: Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/25/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   No

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Amount entered on wrong line</td>
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<td>1 error for ALL infractions:</td>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors: 10
Divided by Total Entries: 120
Error %: 8.33%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    No

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#2: Cert. letter was submitted using old version.  
#5: Enc. amount showed debit not equal credit.  
#7: Report 1 showed sub-account incorrectly, amounts without "D" or "C" sign.  
#13: There was no Org Code listed for these GL on DT/DF form.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tbody>
<tr>
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<td>999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#16: incorrect FY form was submitted.

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>Error Calculation</th>
<th>Total Errors</th>
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<th>Error %</th>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01
**STATE CONTROLLER’S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0658  
**Agency Code:** 6870  
**Fund Type:** B  
**Analyst:** Cquinn

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date?  
   *Month, Year - General Fund, SFEU, and Feeder Funds*  
   *Month, Year - All Other Funds*  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **No**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

<table>
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<th>Date</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
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<tr>
<td>September 03, 2019</td>
<td></td>
<td></td>
</tr>
<tr>
<td>October 01, 2019</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

No consolidated reports were submitted. For funds with multiple subfunds, please submit consolidated reports.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<th>Wrong account numbers</th>
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<tr>
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</thead>
<tbody>
<tr>
<td>0</td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 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

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 |
| Divided by Total Entries | 2 |
| Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0890  **Agency Code:** 6870  **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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/24/2020. Was that on or before the due date?  
   **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **No**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
<tr>
<td>Error Calculation</td>
<td></td>
</tr>
<tr>
<td>Total Errors</td>
<td>0</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

MVF incorrect CY FY. Ag did not "No Activity" for rpt 7, 8, & 9. Signed cert letter with black ink.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>(July 31, 2019 - General Fund, SFEU, and Feeder Funds)</td>
<td></td>
</tr>
<tr>
<td>(August 20, 2019 - All Other Funds)</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong> Amount entered on wrong line</td>
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</table>

<table>
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<tr>
<th>Error Calculation</th>
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<tr>
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<tr>
<td>4</td>
</tr>
<tr>
<td>Error %</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 3/24/2020. Before due date listed in Criteria 1?    | No     |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A    |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A    |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A    |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A    |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A    |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A    |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A    |

16. Material Variance Explanation Form is submitted                              | No     |

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?                | N/A    |

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |        |
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |        |

### Notes/Errors

A blank Material Variance Form is required even if there is no activity to report. It should not be listed as "No Activity to Report" on the cert letter.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on 3/25/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) No

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Due To/Due From Supplemental not submitted, listed incorrectly on cert letter as "no activity to report".

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/26/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

| Possible Errors |
|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| 1 error for ALL infractions: | 0"s present in Encumbrance column | 0"s present in Amount column | Symbols such as "$", "-", or "(" used |

| Error Calculation |
|------------------|------------------|------------------|
| Total Errors | 0 | Divided by Total Entries | 13 |
| Error % | 0.00% |

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/12/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>0's present in Encumbrance column, 0's present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 5
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

- 65 Unapp interunit Transfers - was not noted equivalent to G/L 1140 and amount closed out to G/L 5570 in Legacy on the the Report 7.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3207  Agency Code 6870  Fund Type G  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "$" SCO Only" box used

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0  Divided by Total Entries 0  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? No
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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 2
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? **No**

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **No**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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</table>

#### 1 error for ALL infractions:

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### Error Calculation

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<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Agency did not write "No Activity" Incorrect numbering for subF322 rpts

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/24/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"'s present in Encumbrance column "0"'s present in Amount column Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 3115 record as 3114 and GL 1420 recorded as 1410, missing rpts for SF302 and "No Activity" noted for it.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/30/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   - Total Errors: 0
   - Divided by Total Entries: 35
   - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

- NOtes: Rept 5- sub 319- $58.72 accrual should not be included - invalid on Rept 1. No consolidated Report 1 submitted.
- For funds with multiple subfunds, please submit consolidated Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 3/13/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td>“SCO Only” box used</td>
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<tr>
<td></td>
<td>Subsidiary accounts missing</td>
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<tr>
<td></td>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 2
- Divided by Total Entries: 11
- Error %: 18.18%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**
17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Rept 1- A/P Encumbrance amount should be removed from the GL and approp sides. NOTES: Rept 5 - do not include pages with all zero amounts (i.e. item 698). Please do not submit duplicate reports (Report 7s and 8s included). Report 7 missing footnote for asterisks, specifically Expenditures abnormal CR balance. MVF: Transfer Out amount listed but there are no transfers in any of the reports.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/22/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 2 | Divided by Total Entries | 47 | Error % | 4.26% |

8. Final revision received on _______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**


**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/22/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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<th>Error %</th>
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<td>Divided by Total Entries</td>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The Material Variance Explanation Form is required to be submitted even if there is no activity to report.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 1/17/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors:
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</table>

   1 error for ALL infractions:
   | "0"s present in Encumbrance column | "0"s present in Amount column |
   | Symbols such as "$", "-", or "(" used |

   Error Calculation:
   | Total Errors | 1 | Divided by Total Entries | 8 | Error % | 12.50% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors:
Report 9 had a beginning fund balance. Ag used GL 9839 instead of 3210.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/12/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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**Possible Errors**

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**Error Calculation**

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<tbody>
<tr>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/16/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>- Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/12/2020. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 10 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<td>Subsidiary accountsmissing</td>
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<td>No agency/fund number on first page</td>
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<td>1 error for ALL infractions:</td>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;)&quot; used</td>
</tr>
</tbody>
</table>

Total Errors 2 Divided by Total Entries 34 Error % 5.88%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? No

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
(1) Note: Please include GL’s 1410/1420 and 3114/3115 on Report 3. (2) Criteria 7 Error: Incorrect amount reported for GL 1410.0681. (3) Criteria 14 Error: Please provide an explanation for any abnormal balances on Rep 7. (4) Criteria 7 Error: Incorrect revenue account used on Report 1. (5) Note: Please include a 0 in the SCO column for Revenue codes used.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

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<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
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8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? _____________ No

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? _____________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 3/12/2020. Was that on or before the due date? No
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;:&quot; or &quot;(&quot; used</td>
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Error Calculation

Total Errors 1
Divided by Total Entries 34
Error % 2.94%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

Abnormal balance in Transfers In

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/12/2020. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Please include Subsidiaries on File with Post-Closing Trial Balance.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0869**  
Agency Code **7100**  
Fund Type **N**  
Analyst **Cwylie**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/3/2020. Was that on or before the due date? **No**  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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**Error Calculation**

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</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

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</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    No
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

3/5 Subsidiaries on file has two incorrect funds. The report 7 has an incorrect amount for acct 5530.

MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 3/30/2020. Was that on or before the due date?  
- **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
- **August 20, 2019 - All Other Funds**  
- **Answer:** No

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
- **Answer:** Yes

### 3. All required reports were received or noted on certification letter  
- **Answer:** Yes

### 4. Authorized report format was used  
- **Answer:** Yes

### 5. Debits equal credits  
- **Answer:** Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
- **Answer:** N/A

### 7. Total error rate is less than or equal to 2%  
- **Answer:** N/A

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<th>1 error PER infraction:</th>
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### 8. Final revision received on ________. Before due date listed in Criteria 1?  
- **Answer:** N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
- **Answer:** N/A

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
- **Answer:** N/A

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
- **Answer:** N/A

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
- **Answer:** Yes

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
- **Answer:** N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
- **Answer:** N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
- **Answer:** N/A

### 16. Material Variance Explanation Form is submitted  
- **Answer:** Yes

### GAAP BASIS REPORTING CRITERIA

#### 17. Were GAAP adjustments and/or audit reports submitted on time?  
- **Answer:** No

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
- **Answer:** No

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<th>2nd</th>
<th>3rd</th>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

**Fund Number:** 0890  
**Agency Code:** 7100  
**Fund Type:** N  
**Analyst:** Jgraham

1. The Budgetary Reports were received on 3/30/2020. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **Answer:** No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Answer:** Yes

3. All required reports were received or noted on certification letter  
   - **Answer:** Yes

4. Authorized report format was used  
   - **Answer:** Yes

5. Debits equal credits  
   - **Answer:** Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **Answer:** N/A

7. Total error rate is less than or equal to 2%  
   - **Answer:** N/A

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **Answer:** N/A

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   - **Answer:** N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **Answer:** N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Answer:** N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **Answer:** N/A

16. Material Variance Explanation Form is submitted  
    - **Answer:** Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **Answer:** No

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
- **Answer:** No
1. The Budgetary Reports were received on 3/19/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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Symbols such as "$", "-", or "()" used

Error Calculation

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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/12/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0990  Agency Code: 7100  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

1. The Budgetary Reports were received on 2/12/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidary accounts missing, No agency/fund number on first page
- "0"s present in Encumbrance column, "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/19/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Error Calculation
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8. Final revision received on 3/23/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

On Report 1 Form 571-C, incorrect FY, and Reference number listed for reported amounts. Same form, 2 template were printed per worksheet. Original report 5, has the same error (amounts were recorded under incorrect FY). Please do not submit blank forms of Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/14/2019. Was that on or before the due date? No
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on __________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Account type missing on report 1 details page.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Notes/Errors

- Report 7 GL acct 1730 did not have a sub fund (0512).

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

### FINANCIAL REPORTING CRITERIA CHECKLIST

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or ")" used

Error Calculation
Total Errors Divided by Total Entries Error %
0 4 0.00%

8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3290  Agency Code 7120  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

1. The Budgetary Reports were received on 10/14/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
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<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors  | 0 |
| Divided by Total Entries | 0 |
| Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/14/2019. Was that on or before the due date? No
July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

| "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or ")" used |

Error Calculation

| Total Errors | 1 | Divided by Total Entries | 8 | Error % | 12.50% |

8. Final revision received on 10/17/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Rept 1- Acct 3010 encumbrances cannot be larger than accrual amount. NOTES: Rept 1-Please do not submit blank pages.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;( )&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0
Divided by Total Entries 29
Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
- No agency/fund number on first page
- Symbols such as "$", "-", or "()" used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column

Error Calculation

Total Errors 0
Divided by Total Entries 4
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used, Subsidiary accounts missing, No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>Yes</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Date</th>
<th>Notes/Errors</th>
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</thead>
<tbody>
<tr>
<td>September 03, 2019</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2019</td>
<td>- Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
</tr>
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</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/13/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", ":"-, or "(" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 0</td>
</tr>
<tr>
<td>Divided by Total Entries 2</td>
</tr>
<tr>
<td>Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>27</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/3/2019. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **No**

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

On Report 1, "C" was missing in the Debit/Credit column for the Accounts Payable encumbrance amount. A zero was not placed in front of the subsidiary numbers for account 1600.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>Total Errors 0 Divided by Total Entries 6 Error % 0.00%</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
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<td>&quot; SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/17/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>'0’s present in Encumbrance column</th>
<th>'0’s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

- Total Errors = 1
- Divided by Total Entries = 15
- Error % = 6.67%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: A duplicated entry was posted in Report 1 and Report 3.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/27/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:  
- "0"s present in Encumbrance column  
- "0"s present in Amount column  
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
<td>0</td>
<td>10</td>
<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%  Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 2 Divided by Total Entries 111 Error % 1.80%

8. Final revision received on 3/20/2020. Before due date listed in Criteria 1?  No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  No

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Criteria 7 Error: Please include a leading 0 in the subsidiary account for GL account 1600. (2) Criteria 12 Error: Please include 3114/3115 and 1410/1420 recorded on Report 3 on the Due To/From Supplemental Form. (3) Error: On Rep 15 amounts in column E should agree to accruals on Report 3. (4) Criteria 7 Error: The same entry was included on Report 1 and Report 3. Report 1 entry removed. (5) Criteria 14 Error: No explanation provided for abnormal reimbursement accruals.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/17/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
<td></td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Subsidiary accounts missing</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>0's present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: Similar to GL 1140; GL 1210, 2500, and 4050 do not need to be reported on Report 2, if SCO already has recorded these accounts they do not need to be accrued. (2) Error: As the administering agency please record the statewide assessments on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 1/24/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
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</tr>
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<tbody>
<tr>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0453    Agency Code 7350    Fund Type G    Analyst Aesterson

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/21/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   Yes

7. Total error rate is less than or equal to 2%
   No

   Possible Errors
<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;/&quot; used</td>
<td></td>
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</tr>
</tbody>
</table>

   Error Calculation
   Total Errors: 1
   Divided by Total Entries: 19
   Error %: 5.26%

8. Final revision received on __________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 1 had an error where it included a duplicate journal entry from report 3. DIR acknowledged it was a duplicate in a follow-up email. The agency also did not initially send its transaction request to SCO accounting, which required follow-up from SGR to have the transaction request sent to SCO accounting.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/5/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Financial Report Review (Analyst Initials)**

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>The Budgetary Reports were received on 1/17/2020. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>0 Errors Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 1/24/2020. Before due date listed in Criteria 1? | No |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agency submitted reports required for Governmental Cost Funds and subsequently provided financial reports for NonGovernmental Cost funds.</td>
</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/21/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

<table>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>18</td>
<td>5.56%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The agency erroneously recorded a $2,200,000 transfer in as a reserve for interfund loans, which required follow-up from the SCO and corrective journal entries.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  Agency Code 7350  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

1. The Budgetary Reports were received on 2/7/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

     Possible Errors
     1 error PER infraction: Amount entered on wrong line  Wrong account numbers  " SCO Only" box used
     Subsidiary accounts missing  No agency/fund number on first page
     1 error for ALL infractions: "0"s present in Encumbrance column  "0"s present in Amount column
     Symbols such as "$", "-", or "(" used

     Error Calculation
     Total Errors 0  Divided by Total Entries 13  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/12/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

(1) Criteria 3 Error: Report 8 - Subsidiaries on File was not received.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/27/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 8 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0990  
**Agency Code.** 7350  
**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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/17/2019. Was that on or before the due date? **No**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<tr>
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<tr>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

**Financial Report Review (Analyst Initials)**  
1st | 2nd | 3rd | 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  

3. All required reports were received or noted on certification letter  

4. Authorized report format was used  

5. Debits equal credits  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  

7. Total error rate is less than or equal to 2%  

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tbody>
</table>

<table>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

- Total Errors 0  
- Divided by Total Entries 18  
- Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  

16. Material Variance Explanation Form is submitted  

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

- GL accounts 1210, 2500, and 4050 do not need to be listed on Report 2, since they are not accrued on Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?  

Financial Report Review (Analyst Initials)  

| 1st | 2nd | 3rd | 4th |

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on 1/15/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 1/21/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   [Answer: No]

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   [Answer: Yes]

3. All required reports were received or noted on certification letter  
   [Answer: Yes]

4. Authorized report format was used  
   [Answer: Yes]

5. Debits equal credits  
   [Answer: Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   [Answer: N/A]

7. Total error rate is less than or equal to 2%  
   [Answer: Yes]

### Possible Errors

- **1 error PER infraction:** Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- **1 error for ALL infractions:** "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

#### Error Calculation

- Total Errors: 0  
  - Divided by Total Entries: 34  
  - Error %: 0.00%

8. Final revision received on 2/19/2020. Before due date listed in Criteria 1?  
   [Answer: No]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   [Answer: No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    [Answer: Yes]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    [Answer: Yes]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    [Answer: Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    [Answer: N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    [Answer: N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    [Answer: N/A]

16. Material Variance Explanation Form is submitted  
    [Answer: Yes]

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    [Answer: N/A]

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

[Answer: No]

### Financial Report Review (Analyst Initials)

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<tr>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date? __________ No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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<thead>
<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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| Error Calculation | Total Errors | Divided by Total Entries | 11 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Rpt 2: don't need to post the balance for GL 1230.

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials)                                  1st 2nd 3rd 4th
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/3/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

   Error Calculation
   
   Total Errors 0 Divided by Total Entries 24 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

   Report 2 should not list accounts 1210, 2500, or 4050, since these amounts are not accrued on Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3078  Agency Code: 7350  Fund Type: G  Analyst: Ygreen

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/14/2020. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
1. The Budgetary Reports were received on 1/31/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

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</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3150  **Agency Code.** 7350  **Fund Type.** G  **Analyst.** Anguyen

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/5/2020. Was that on or before the due date? _______ No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _______ Yes

3. All required reports were received or noted on certification letter _______ Yes

4. Authorized report format was used _______ Yes

5. Debits equal credits _______ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _______ N/A

7. Total error rate is less than or equal to 2% _______ No

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8. Final revision received on 2/10/2020. Before due date listed in Criteria 1? _______ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _______ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year _______ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? _______ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _______ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) _______ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _______ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _______ N/A

16. Material Variance Explanation Form is submitted _______ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? _______ N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Need to submit a Report 3 to correct the June 30 balance.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** _______ No

**Financial Report Review (Analyst Initials)**

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<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/30/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 34 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<th>Description</th>
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<td>Amount entered on wrong line</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

### Error Calculation

<table>
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<th>Total Errors</th>
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<tbody>
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</table>

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

1) Missing subsidiary fund on Report 3 and using incorrect subsidiaries on Report 1

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>1 error for ALL infractions:</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

#7: Do not send papers which have no information. Missing an agency number. Do not staple reports.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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</tr>
</tbody>
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<table>
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<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 12 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

- Possible Errors

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</table>

8. Final revision received on 3/12/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date?
   - No

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

### Possible Errors

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used
  - Subsidiary accounts missing
  - No agency/fund number on first page

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "( )" used

### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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**Error Calculation**

<table>
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<tr>
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<tbody>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/27/2020. Was that on or before the due date? **No**

- **July 31, 2019** - General Fund, SFEU, and Feeder Funds
- **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<th>Error Description</th>
<th>Calculation</th>
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</table>

### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? ___________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________ Yes

3. All required reports were received or noted on certification letter ___________ Yes

4. Authorized report format was used ___________ Yes

5. Debits equal credits ___________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________ N/A

7. Total error rate is less than or equal to 2% ___________ Yes

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<tr>
<th>Possible Errors</th>
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<tr>
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8. Final revision received on _________. Before due date listed in Criteria 1? ___________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ___________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ___________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ___________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ___________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ___________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ___________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ___________ Yes

16. Material Variance Explanation Form is submitted ___________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ___________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? ___________ Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

**Fund Number:** 9730  
**Agency Code:** 7502  
**Fund Type:** N  
**Analyst:** Rphan

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**
   - **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

<table>
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<th>Possible Errors</th>
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<td>No agency/fund number on first page</td>
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<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
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**Total Errors:** 0  
**Divided by Total Entries:** 126  
**Error %:** 0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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<th>Financial Report Review (Analyst Initials)</th>
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</table>
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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</tbody>
</table>

8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Notes/Errors**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 7503  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

1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

     Possible Errors
     1 error PER infraction:  Amount entered on wrong line  Wrong account numbers  "SCO Only" box used
     Subsidiary accounts missing  No agency/fund number on first page
     1 error for ALL infractions:  "0"s present in Encumbrance column  "0"s present in Amount column
     Symbols such as "$", "-", or "()" used

     Error Calculation
     Total Errors 1  Divided by Total Entries 60  Error % 1.67%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Report 6 is not a required report for FY 18/19. Not charged as an error. Page 5 of 6, posted 1600.1319, should be 1600.01319.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/10/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers “SCO Only” box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: “0”s present in Encumbrance column “0”s present in Amount column
Symbols such as “$”, “-“, or “(“) used

Error Calculation
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0001  
**Agency Code** 7600  
**Fund Type** G  
**Analyst** Sngo

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

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<tr>
<th>Possible Errors</th>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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**Error Calculation**

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8. Final revision received on 1/31/2020. Before due date listed in Criteria 1?  
   - **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **No**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Note: Please include Report 3 entries on Report 5, specifically appropriations 2017-501-10-D and 2018-001-10-D.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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8. Final revision received on 11/18/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
Please do not submit duplicate forms of report 1. Due To/From Other Funds amounts listed incorrect. On Material Variance Explanation Form, CY and PY Revenue and transfers in amounts listed incorrect. On Report 7, GL 8000 will be consider as Revenue not as transfers in.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

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<th>Criterion</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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<td>3. All required reports were received or noted on certification letter</td>
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<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
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<td>5. Debits equal credits</td>
<td>Yes</td>
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<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Amount entered on wrong line</td>
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</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Month</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>September 03, 2019</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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</tr>
</tbody>
</table>

Notes/Errors

Agency did not submit MFV

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0022  **Agency Code** 7600  **Fund Type** G  **Analyst** Anguyen

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

| Possible Errors | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used | Subsidiary accounts missing | No agency/fund number on first page | "0"'s present in Encumbrance column | "0"'s present in Amount column | Symbols such as "$", "-", or ")" used | Error Calculation |
|-----------------|------------------------------|------------------------|---------------------|----------------------------|----------------------------------|--------------------------------|---------------------------------|--------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | Total Errors: 0 | Divided by Total Entries: 11 | Error %: 0.00% |

8. Final revision received on 11/27/2019. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
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**September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

**October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

The GL account was incorrect on Rpt 8. The correct is GL1600.01380. On Revised Rpt 1 & 3 the T code was missing.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ______________ Yes

3. All required reports were received or noted on certification letter ______________ Yes

4. Authorized report format was used ______________ Yes

5. Debits equal credits ______________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ______________ N/A

7. Total error rate is less than or equal to 2% ______________ Yes

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? ______________ No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<td><strong>Possible Errors</strong></td>
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<td>Symbols such as “$”, “-”, or “()” used</td>
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</tr>
<tr>
<td><strong>Error Calculation</strong></td>
<td></td>
</tr>
<tr>
<td>Total Errors 0 Divided by Total Entries 8 Error % 0.00%</td>
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</tr>
<tr>
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<td>N/A</td>
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<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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<td><strong>GAAP BASIS REPORTING CRITERIA</strong></td>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No
### BUDGETARY/Legal BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<td></td>
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</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0800 Agency Code 7600 Fund Type G Analyst Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<tr>
<td>Total Errors 0 Divided by Total Entries 16 Error % 0.00%</td>
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</table>

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<th>Description</th>
<th>Result</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Error Calculation</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Errors 0 Divided by Total Entries 2 Error % 0.00%</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Final revision received on ________. Before due date listed in Criteria 1?</td>
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<tr>
<td>9.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
<td></td>
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<tr>
<td>13.</td>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>No</td>
<td></td>
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<tr>
<td>14.</td>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Material Variance Explanation Form is submitted</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td></td>
<td>GAAP BASIS REPORTING CRITERIA</td>
<td></td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
<td></td>
</tr>
</tbody>
</table>

Notes/Errors

#13: subaccount of account 3115 was missing.
The Budgetary/Legal Basis Reporting Criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors:
- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- 1 error for ALL infractions: "0"'s present in Encumbrance column, "0"'s present in Amount column, Symbols such as "$", "-", or "(" used

Error Calculation:
- Total Errors 0
- Divided by Total Entries 12
- Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP Basis Reporting Criteria:

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/3/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 46 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;/&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
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<td>0</td>
<td>6</td>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
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</table>

1 error for ALL infractions: *0's present in Encumbrance column, *0's present in Amount column, Symbols such as "$", "-", or "()" used |

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<td>0</td>
<td>7</td>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0226  Agency Code 7600  Fund Type G  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 15 Error % 6.67%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
On Material Variance Explanation Form, PY Revenue amount listed incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? __No__
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __No__

3. All required reports were received or noted on certification letter __Yes__

4. Authorized report format was used __Yes__

5. Debits equal credits __Yes__

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __N/A__

7. Total error rate is less than or equal to 2% __Yes__

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<th>&quot;0&quot;s present in Amount column</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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<td></td>
</tr>
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8. Final revision received on 11/18/2019. Before due date listed in Criteria 1? __No__

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __Yes__

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __Yes__

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __N/A__

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __Yes__

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __N/A__

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __N/A__

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __N/A__

16. Material Variance Explanation Form is submitted __Yes__

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __No__
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

1. Error: GL account on the Due To/From Supplemental Form was filled out incorrectly.
2. Error: Please use the revised amounts submitted to SCO when preparing the Material Variance Form.
3. Criteria 2 Error: Fund name does not include "PRODUCTS".

MEETS ALL FINANCIAL REPORTING CRITERIA? __No__

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes
   - Possible Errors
     - 1 error PER infraction: Amount entered on wrong line
     - 1 error for ALL infractions: "0"s present in Encumbrance column
     - Subsidiary accounts missing
     - "SCO Only" box used
     - Symbols such as "$", "-", or "()" used

   Error Calculation
   - Total Errors 0
   - Divided by Total Entries 7
   - Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/18/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>No agency/fund number on first page</td>
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<table>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
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<tbody>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

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<th>Divided by Total Entries</th>
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8. Final revision received on 12/30/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

NOTE: Rept 15- incorrect 2017-18 FY op transfer and PY accrual

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

**Fund Number.** 0387
**Agency Code** 7600
**Fund Type** G
**Analyst** Hkhinda

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Possible Errors</th>
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<td>&quot;0&quot;s present in Amount column</td>
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<th>2nd</th>
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BUDGETARY/Legal BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date?
   - No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", ",", or "(" used

Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - No

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

- No
Fund Number. 0465  
Agency Code 7600  
Fund Type G  
Analyst Aelhady

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0623  Agency Code 7600  Fund Type G  Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No

July 31, 2019 - General Fund, SFEU, and Feeder Funds
August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on 11/18/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

NOTES/Errors

NOTES: MVF PY expenditure and revenue amounts did not match PY rept 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

| 1st | 2nd | 3rd | 4th |

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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8. Final revision received on _______. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0965  |  **Agency Code** 7600  |  **Fund Type** N  |  **Analyst** Hkhinda

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tbody>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 15 | Error % | 0.00% |

<table>
<thead>
<tr>
<th>8. Final revision received on ________. Before due date listed in Criteria 1?</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>No</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>17. Were GAAP adjustments and/or audit reports submitted on time?</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st</td>
</tr>
</tbody>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/18/2019. Was that on or before the due date? 
   No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

   **Possible Errors**

   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   
   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   **Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Financial Report Review (Analyst Initials)**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

Subsidiary accounts missing
   No agency/fund number on first page

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0
   Divided by Total Entries 5
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3015  
Agency Code 7600  
Fund Type G  
Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;:(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 1 | Divided by Total Entries | 8 | Error % | 12.50% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On report 1, Please do not present 0 in amount column if there is no amount to report for Specific account.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? <strong>No</strong></td>
</tr>
<tr>
<td>2.</td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number <strong>Yes</strong></td>
</tr>
<tr>
<td>3.</td>
<td>All required reports were received or noted on certification letter <strong>Yes</strong></td>
</tr>
<tr>
<td>4.</td>
<td>Authorized report format was used <strong>Yes</strong></td>
</tr>
<tr>
<td>5.</td>
<td>Debits equal credits <strong>Yes</strong></td>
</tr>
<tr>
<td>6.</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear <strong>N/A</strong></td>
</tr>
<tr>
<td>7.</td>
<td>Total error rate is less than or equal to 2% <strong>No</strong></td>
</tr>
</tbody>
</table>

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>“0”s present in Encumbrance column</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>12</td>
<td>8.33%</td>
</tr>
</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **No**

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

- No footnote provided for abnormal revenue accrual on Report 1. Wrong reference number used for expenditure accrual on Report 1.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes


calculator

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>3</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
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<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>16</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 12/4/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/28/2019. Was that on or before the due date? __________ No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
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<td>15</td>
<td>6.67%</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
<td></td>
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<td>&quot;0&quot;s present in Amount column</td>
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8. Final revision received on 11/27/2019. Before due date listed in Criteria 1? __________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

please separate GL 3114 by sub-account. Also do not submit empty reports.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/18/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

| Possible Errors |
|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: |
| Amount entered on wrong line |
| Wrong account numbers |
| "SCO Only" box used |
| Subsidiary accounts missing |
| No agency/fund number on first page |
| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", ",", or ")" used |

| Error Calculation |
|-------------------|-------------------|
| Total Errors |
| Divided by Total Entries |
| 4 |
| Error % |
| 0.00% |

8. Final revision received on 12/30/2019. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

NOTE: Rept 15-2016-17 transactions per state controller op transfers from RSTF and PY accruals amounts do not match SCO records of (598,785,782.53) and 713,638,085.55 due to corrections made my SCO.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3212   Agency Code 7600   Fund Type G   Analyst Cquinn**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **No**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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**Error Calculation**

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<td>0.00%</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 15 should list expenditures and tab run amounts in their individual appropriations, not consolidate all amounts into one appropriation.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   \[ \text{July 31, 2019 - General Fund, SFEU, and Feeder Funds} \]
   \[ \text{August 20, 2019 - All Other Funds} \]

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
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</tbody>
</table>

| 1 error for ALL infractions: |
| 0's present in Encumbrance column |
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<table>
<thead>
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<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   \[ \text{September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.} \]
   \[ \text{October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01} \]

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? ________________
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________________

3. All required reports were received or noted on certification letter ________________

4. Authorized report format was used ________________

5. Debits equal credits ________________

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________________

7. Total error rate is less than or equal to 2% ________________

### Possible Errors

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<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ____________. Before due date listed in Criteria 1? ________________

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________________

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________________

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________________

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________________

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________________

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________________

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________________

16. Material Variance Explanation Form is submitted ________________

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? ________________
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>No</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
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</tbody>
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### Possible Errors

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</tbody>
</table>

8. Final revision received on ___________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | No |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | No |

- **September 03, 2019** | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
- **October 01, 2019** | Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 |

### Notes/Errors

1. Criteria 3 Error: Report 15 was not included. (2) Error: Please use the most up to date amounts from Report 7 when filling the PY 20XX-XX on the Material Variance Form. (3) Error: Please separate Prior Year Reversals in columns B, C, and D.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3288  
Agency Code 7600  
Fund Type G  
Analyst Rbhangal

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

| **Fund Number.** | 3288 |
| **Agency Code.** | 7600 |
| **Fund Type.** | G |
| **Analyst.** | Rbhangal |

1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

<table>
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| **1 error for ALL infractions:** |
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<td>Error %</td>
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<tr>
<td>0.00%</td>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
The Certification Letter stated that Report 18 is submitted with fund 0001. I notified the agency that a separate Report 18 must be prepared for each fund within the agency, except for Fiduciary Funds. Additionally, capital assets of both proprietary and fiduciary fund types must be included in the fund reports. If there are no capital assets for a fund, note on the Certification Letter "no capital assets to report."

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/23/2019. Was that on or before the due date?  
JULY 31, 2019 - General Fund, SFEU, and Feeder Funds  
AUGUST 20, 2019 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  

3. All required reports were received or noted on certification letter  

4. Authorized report format was used  

5. Debits equal credits  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  

7. Total error rate is less than or equal to 2%  

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tr>
<td>1 error PER infraction:</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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Error Calculation  
Total Errors: 0  
Divided by Total Entries: 31  
Error %: 0.00%  

8. Final revision received on 12/12/2019. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  

16. Material Variance Explanation Form is submitted  

GAAP BASIS REPORTING CRITERIA  
17. Were GAAP adjustments and/or audit reports submitted on time?  

<table>
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<th>Notes/Errors</th>
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| MEETS ALL FINANCIAL REPORTING CRITERIA? | No  

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th  

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/30/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

---

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On submitted Revision to Accruals and adjustments to Controller’s Accounts Form 571 F account type was missing.

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/22/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors: 0
Divided by Total Entries: 76
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0027**  
Agency Code **7730**  
Fund Type **G**  
Analyst **Lle**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? **Yes**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<tr>
<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/5/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

### 1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

### 1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", ";", or "()" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? 
   *July 31, 2019 - General Fund, SFEU, and Feeder Funds*  
   *August 20, 2019 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   *September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*
   *October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01*

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

### Possible Errors

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<th>Calculation</th>
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<td>1 error for ALL infractions:</td>
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#### Error Calculation

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<thead>
<tr>
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<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

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**Error Calculation**

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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0200  Agency Code 7730  Fund Type G  Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Error Calculation

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8. Final revision received on ______________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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### Error Calculation

- Total Errors 0
- Divided by Total Entries 22
- Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 2 | Error % | 0.00% |

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Financial Report Review (Analyst Initials)
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4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

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7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on _____, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**GAAP BASIS REPORTING CRITERIA**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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| **7.** Total error rate is less than or equal to 2% | N/A |

**Possible Errors**

| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

| **8.** Final revision received on ________. Before due date listed in Criteria 1? | N/A |
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GAAP BASIS REPORTING CRITERIA

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0979  
**Agency Code** 7730  
**Fund Type** N  
**Analyst** Anguyen

### BUDGETARY/Legal BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

**Financial Report Review (Analyst Initials)**

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**Notes/Errors**
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Error Calculation

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8. Final revision received on , Before due date listed in Criteria 1? N/A

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
Fund Number. 8075  
Agency Code 7730  
Fund Type N  
Analyst Anguyen

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **8076**  
Agency Code **7730**  
Fund Type **N**  
Analyst **Hkhinda**

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? **Yes**
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

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4. Authorized report format was used  
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5. Debits equal credits  
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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
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Error Calculation
Total Errors 0 Divided by Total Entries 2 Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
Fund Number: 8092  
Agency Code: 7730  
Fund Type: N  
Analyst: Mhatai

BUDGETARY/Legal Basis REPORTING CRITERIA

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1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?  
   - Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes
   - No

3. All required reports were received or noted on certification letter  
   - Yes
   - No

4. Authorized report format was used  
   - Yes
   - No

5. Debits equal credits  
   - Yes
   - No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - Yes
   - No

7. Total error rate is less than or equal to 2%  
   - Yes
   - No

   Possible Errors
   
   1 error PER infraction: Amount entered on wrong line  
   - Wrong account numbers  
   - "SCO Only" box used  

   1 error for ALL infractions:  
   - "0"s present in Encumbrance column  
   - "0"s present in Amount column  
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   
   Total Errors: 0  
   Divided by Total Entries: 0  
   Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - Yes
   - No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
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    - No

16. Material Variance Explanation Form is submitted  
    - Yes
    - No

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 8097  Agency Code: 7730  Fund Type: N  Analyst: Anguyen

BUDGETARY/Legal BASIS REPORTING CRITERIA

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Financial Report Review (Analyst Initials)  

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16. Material Variance Explanation Form is submitted ________________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8104  
Agency Code 7730  
Fund Type N  
Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?  
   Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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8. Final revision received on ________, Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? **Yes**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on 8/20/2019. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8814  Agency Code 7730  Fund Type N  Analyst Lle

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infractions:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors: 0
   Divided by Total Entries: 2
   Error %: 0.00%

8. Final revision received on 8/13/2019. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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Error Calculation

Total Errors 0
Divided by Total Entries 2
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

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8. Final revision received on ___________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    No

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

(1) Note: Please do not submit Report 1 - Form 571 C in portrait, this form should be in landscape. This will not be counted as an error this year but it may in the future. (2) Criteria 15 Error: Support not provided for Pending Revision on Report 5. (3) Criteria 7 Error: GL account 3114 used instead of 3115 on Report 1. (4) Note: Please do not include transfers in on Report 4.

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number: 0002  
Agency Code: 7760  
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 Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? No
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**Error Calculation**

Divided by Total Entries 49  
Error % 4.08%

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Format for Report 1, left no room for the Document Number. Please fix for future use.  
GL 1600 always needs a subsidiary number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Subsidiary accounts missing
   Wrong account numbers " SCO Only" box used
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 2
   Divided by Total Entries 45
   Error % 4.44%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The original of GL 3114.0666 and the revised GL 3114.0666 do not match the GL 1410.0003 on the revised supplementary. Missing an R in the T column. On Rpt8-Subsidiaries on file, GL1420 & GL3115 need four digit agency number.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/11/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

**Error Calculation**

| Total Errors | 3 |
| Divided by Total Entries | 38 |
| Error % | 7.89% |

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Report 1: Amounts should not be put in brackets (2 errors). Sub-account was entered incorrectly (1 error).

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0026  
Agency Code: 7760  
Fund Type: G  
Analyst: Xsun

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/11/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
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<td>Amount entered on wrong line</td>
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<td>Wrong account numbers</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors: 1</td>
</tr>
<tr>
<td>Divided by Total Entries: 41</td>
</tr>
</tbody>
</table>
| Error %: 2.44%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

GL 2500 and GL 4050 should not be reported on report 1 for Governmental Cost Funds.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0044  Agency Code 7760  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

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>Subsidiary accounts missing</td>
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<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0 Divided by Total Entries 12 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. September 03, 2019
   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01 October 01, 2019

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<th>Error</th>
<th>Calculation</th>
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</tr>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0328  
Agency Code 7760  
Fund Type G  
Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/11/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
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<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
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</tbody>
</table>

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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</thead>
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<td>1</td>
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</table>

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, Pelase do not use bracket symbols to present amount signs.

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
</table>

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0374  
Agency Code 7760  
Fund Type G  
Analyst Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   Subsidiary accounts missing
   No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 1 Divided by Total Entries 21 Error % 4.76%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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**Error Calculation**

Total Errors 0 Divided by Total Entries 39 Error % 0.00%

8. Final revision received on 9/10/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/11/2019. Was that on or before the due date?  
   **No**  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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</tr>
</tbody>
</table>

| **1 error for ALL infractions:** |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |
| Error Calculation |
| Total Errors | 0 | Divided by Total Entries | 214 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

The incorrect amount was listed for the Prior Year Revenue amount on the Material Variance Explanation Form.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
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</table>

Error Calculation
Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

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#### Error Calculation

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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16. Material Variance Explanation Form is submitted Yes

#### GAAP BASIS REPORTING CRITERIA

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#### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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### Error Calculation

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Financial Report Review (Analyst Initials)

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

---

**Possible Errors**

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used

- 1 error for ALL infractions: 0's present in Encumbrance column, 0's present in Amount column, Symbols such as "$", ",", or "(" used

### Error Calculation

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**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
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Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 1027  
Agency Code: 7760  
Fund Type: G  
Analyst: Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0  Divided by Total Entries 14  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3082  **Agency Code** 7760  **Fund Type** G  **Analyst** Anguyen

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<th>No agency/fund number on first page</th>
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8. Final revision received on _____________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

<table>
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<th>Notes/Errors</th>
<th>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
<th>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</th>
</tr>
</thead>
</table>

**On Material Variance form, Prior year expenditures amount is listed incorrect. Report 7 was missing a footnote for GL 9000 since it has an abnormal balance.**

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/11/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<tr>
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<th>Amount entered on wrong line</th>
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<tbody>
<tr>
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<td>No agency/fund number on first page</td>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

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<th>Error %</th>
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</thead>
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</tbody>
</table>

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

On Report 1, Pelase do not use bracket symbols to present amount signs.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   Subsidiary accounts missing, No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 30 Error % 0.00%

8. Final revision received on 9/27/2019. Before due date listed in Criteria 1?
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 1 |
| Divided by Total Entries | 17 |
| Error % | 5.88% |

8. Final revision received on 9/24/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

On Report 1, Pelase do not use bracket symbols to present amount signs.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - 1 error for ALL infractions: 0's present in Encumbrance column, 0's present in Amount column, Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 4 Error % 25.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors
No. 7: On Report 1 Form 576D, revenue code is missed.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
<td>1 error PER infraction:</td>
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<tr>
<td></td>
</tr>
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<td>1 error for ALL infractions:</td>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Error #7: Agency used the incorrect GL; analyst reached out to the agency to correct the issue.

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 6057  
**Agency Code:** 7760  
**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

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? ________ No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________ Yes

3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? ________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? ________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A

16. Material Variance Explanation Form is submitted ________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? ________ N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** ________ No

**Financial Report Review (Analyst Initials)**

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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)***

**1st** **2nd** **3rd** **4th**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2019. Was that on or before the due date? No
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% No

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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 1 | Divided by Total Entries | 6 | Error % | 16.67% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

GL 1420 did not have required Agency subsidiary attached.
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Amount entered on wrong line</th>
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<th>Symbols such as &quot;$&quot;, &quot;-%&quot;, or &quot;(&quot; used</th>
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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 15 | Error % | 0.00% |

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

1. The Budgetary Reports were received on 9/11/2019. Was that on or before the due date?  
   - General Fund, SFEU, and Feeder Funds: July 31, 2019  
   - All Other Funds: August 20, 2019  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
   **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
   **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
   **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
   **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
   **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
   **N/A**

16. Material Variance Explanation Form is submitted  
   **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **No**

   - September 03, 2019: GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019: Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#14: need footnote to include reason for cash abnormal balance due to being a shared fund. NOTE: #2: missing Executive Officer email address.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/4/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#2: Closing paragraph not correct (missing updated verbage). #7: Rept 1 - 1410.0681 & 1410.9730 incorrect amts not match Subs on File/DDTF. Accts 1315 & 1600.01315 (pg 3) submitted in error. Rev approp for $48,425.40 listed the wrong rev acct code. Revolving fund advnc s/b CAT 97 not PG. NOTES: Rept 4- should only be submitting one for CY revenues. Rept 5- approp 1985-601,602 are fixed charges so balance is zero. 2017-001 exp accruals not match so bal. is off. Expenditure amount on Rept 7, Rept 15 & MVF don't match. Rpt 15 totals not match Rpt 1,5,7, &/orMVF

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. 0890  
Agency Code 7870  
Fund Type N  
Analyst Jgraham

**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? __________ Yes
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __________ Yes

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<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **3286**  
Agency Code **7870**  
Fund Type **G**  
Analyst **Rbhangal**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/2/2019. Was that on or before the due date? **No**  
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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**Error Calculation**

| Total Errors | Divided by Total Entries | 7 | Error % | 0.00% |

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
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### Notes/Errors

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### Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 36 Error % 0.00%

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16. Material Variance Explanation Form is submitted Yes

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### Error Calculation

Total Errors 0<br>Divided by Total Entries 999<br>Error % 0.00%

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Yes
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   Error Calculation
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing No agency/fund number on first page</td>
<td></td>
<td></td>
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</tbody>
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<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;--&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors | 0 | Divided by Total Entries | 30 | Error % | 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

See Abnormal bal footnote in report 7

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
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<td></td>
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<td></td>
<td></td>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   - Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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<td>0</td>
<td>38</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted ______. Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 31 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? 
   - **Yes**

   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number 
   - **Yes**

3. All required reports were received or noted on certification letter 
   - **Yes**

4. Authorized report format was used 
   - **Yes**

5. Debits equal credits 
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear 
   - **N/A**

7. Total error rate is less than or equal to 2% 
   - **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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<td>Total Errors</td>
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8. Final revision received on ________ Before due date listed in Criteria 1? 
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    - **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    - **N/A**

16. Material Variance Explanation Form is submitted 
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? 
    - **No**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### 1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date?

- **Yes**

  **July 31, 2019** - General Fund, SFEU, and Feeder Funds
  **August 20, 2019** - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

- **Yes**

### 3. All required reports were received or noted on certification letter

- **Yes**

### 4. Authorized report format was used

- **Yes**

### 5. Debits equal credits

- **Yes**

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

- **N/A**

### 7. Total error rate is less than or equal to 2%

- **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>1 error for ALL infractions:</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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#### Error Calculation

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<td>0.00%</td>
</tr>
</tbody>
</table>

### 8. Final revision received on __________. Before due date listed in Criteria 1?

- **N/A**

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

- **N/A**

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

- **N/A**

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

- **N/A**

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

- **Yes**

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

- **N/A**

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

- **N/A**

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

- **N/A**

### 16. Material Variance Explanation Form is submitted

- **Yes**

### GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time?

- **N/A**

  **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
  **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **Yes**

<table>
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<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<tbody>
<tr>
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## Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? __________ Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

### Possible Errors

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<td>0&quot;s present in Encumbrance column</td>
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<tr>
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<td>0&quot;s present in Amount column</td>
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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

### Error Calculation

<table>
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8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

## Notes/Errors

Criteria 7 Error: One error for using the incorrect subsidiary account on Rep 1.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/12/2019. Was that on or before the due date? **Yes**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 7 - input total dollars and cents, not just dollars. See Revenue line.

<table>
<thead>
<tr>
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**Financial Report Review (Analyst Initials)**

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**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
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<tbody>
<tr>
<td><strong>1 error PER infraction:</strong> Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
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<tr>
<td><strong>1 error for ALL infractions:</strong> &quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<table>
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<tr>
<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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**FINANCIAL REPORTING CRITERIA CHECKLIST**

---

**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0835**  **Agency Code 7920**  **Fund Type N**  **Analyst Rphan**
STATE CONTROLLER'S OFFICE  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST  

Fund Number. 8001  
Agency Code 7920  
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  

<p>| | | | | | | | | | | |</p>
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<td></td>
<td>August 20, 2019 - All Other Funds</td>
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<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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<td>3. All required reports were received or noted on certification letter</td>
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<td>4. Authorized report format was used</td>
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<td>5. Debits equal credits</td>
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<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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Possible Errors  
1 error PER infraction:  
- Amount entered on wrong line  
- Wrong account numbers  
- " SCO Only" box used  

1 error for ALL infractions:  
- "0"s present in Encumbrance column  
- "0"s present in Amount column  
- Symbols such as "$", "-", or "(" used  

Error Calculation  
| Total Errors | Divided by Total Entries | 14 | Error % | 0.00% |   |   |   |   |   |

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |   |   |   |   |   |   |   |   |   |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |   |   |   |   |   |   |   |   |   |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |   |   |   |   |   |   |   |   |   |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | Yes |   |   |   |   |   |   |   |   |   |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |   |   |   |   |   |   |   |   |   |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |   |   |   |   |   |   |   |   |   |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |   |   |   |   |   |   |   |   |   |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |   |   |   |   |   |   |   |   |   |

16. Material Variance Explanation Form is submitted | Yes |   |   |   |   |   |   |   |   |   |

GAAP BASIS REPORTING CRITERIA  
17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |   |   |   |   |   |   |   |   |   |

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Notes/Errors  

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes  

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th  

FINANCIAL REPORTING CRITERIA CHECKLIST
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
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<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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<td>Error %</td>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

Agency explained in the report 20 about abnormal balances and see email as well.

---

# MEETS ALL FINANCIAL REPORTING CRITERIA?

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**Financial Report Review (Analyst Initials)**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

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Notes/Errors
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.  
   
   **Yes**

3. All required reports were received or noted on certification letter.  
   
   **Yes**

4. Authorized report format was used.  
   
   **Yes**

5. Debits equal credits.  
   
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear.  
   
   **N/A**

7. Total error rate is less than or equal to 2%.

   **Possible Errors**
   
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used.
   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used.

   **Error Calculation**
   
   - Total Errors: 0  
   - Divided by Total Entries: 11  
   - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year.  
   
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.  
    
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s).  
    
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    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    
    **N/A**

16. Material Variance Explanation Form is submitted.  
    
    **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    
    **N/A**

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## Notes/Errors

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
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   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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7. Total error rate is less than or equal to 2% N/A

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<tbody>
<tr>
<td>Error Calculation</td>
<td>Error %</td>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019 -** GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019 -** Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? ________________
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________________
   
3. All required reports were received or noted on certification letter ________________
   
4. Authorized report format was used ________________
   
5. Debits equal credits ________________
   
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________________
   N/A
   
7. Total error rate is less than or equal to 2% ________________
   
Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
</tr>
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<th>&quot;0&quot;'s present in Amount column</th>
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<td>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;)&quot; used</td>
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Error Calculation

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<td>0.00%</td>
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<td></td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ________________
   
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________________
   
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________________
   
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________________
   
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________________
   
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________________
   
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________________
   
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________________
   
16. Material Variance Explanation Form is submitted ________________
   
GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________________
   
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? ________________

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/31/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td></td>
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</tr>
</tbody>
</table>

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(())" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<td>1</td>
<td>20</td>
<td>5.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

#7: The Due to Due from form had an incorrect amount which did not match with Subsidiaries on File report. The Subsidiaries on File report show incorrect sub-accounts.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

Error Calculation

Total Errors 0
Divided by Total Entries 29
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) No

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

Notes/Errors

#12: Due to/from: incorrect fund and Org listed.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

**Possible Errors**

<table>
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<tr>
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<tbody>
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</table>

**Error Calculation**

- Total Errors: 2
- Divided by Total Entries: 32
- Error %: 6.25%

8. Final revision received on 11/5/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

(1) Criteria 5 Error: Debits did not equal credits on the original Rep 1 received. (2) Criteria 7 Error: One error for incorrect amount entered on Rep 1. (3) Criteria 7 Error: One error for incorrect subsidiary account used on Rep 1. (4) Criteria 3 Error: Report 3 not provided, see Report 15.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0078  Agency Code 8260  Fund Type G  Analyst Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

(1) Note: Please include all "Transacciones Per State Controller 06/30/XX" on Report 15. (2) Note: Please include footnotes and any related support for differences between SCO transactions and Agency Transactions on Report 15. (3) Note: Please make sure Rep 1, Rep 7, Rep 8, Subsidiaries on File, and the Due To/From Supplemental Form are consistent with one another for GL's 1410/1420/3114/3115.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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<tbody>
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</tr>
</tbody>
</table>

8. Final revision received on 9/12/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 GL acct 1140 did not match SCO's record. Subsidiaries on file GL acct 3114.0001 had incorrect amount. GL acct 3114.XXXX total did not match Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date? No  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

Possible Errors

<table>
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<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Total Errors 0</td>
<td>Divided by Total Entries 5</td>
<td>Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date?  
   - Yes  
   - No  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

---

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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<table>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
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</table>

**Error Calculation**

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<tr>
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<th>Error %</th>
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</thead>
<tbody>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - No

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

**Notes/Errors**

Agency did not submit the Material Variance Explanation Form. They sent the copy on Sept 18 after I contacted them.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
- No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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1 error for ALL infractions:

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/6/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>&quot;0&quot;s present in Amount column</td>
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**Error Calculation**

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8. Final revision received on 11/12/2019. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

### Financial Report Review (Analyst Initials)

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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>1 error PER infraction:</th>
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1 error for ALL infractions:

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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Error Calculation

Total Errors 1 Divided by Total Entries 2 Error % 50.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Agency omitted the "C" in the D/C field of the encumbrance to Acct 3114.0678. This liability was not listed on Report 8, Subsidiaries on File. Also, please note that a second copy of the Material Variance Explanation Form is not necessary.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0512  
Agency Code 8430  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
   Yes
   
    July 31, 2019 - General Fund, SFEU, and Feeder Funds  
    August 20, 2019 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

<table>
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<tr>
<th>Possible Errors</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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   Error Calculation
   Total Errors: 0  
   Divided by Total Entries: 43  
   Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Then Credit balance for GL 1160 is due to timing of funding the accounting. Also,

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**  

**Fund Number.** **0001**  
**Agency Code.** **8570**  
**Fund Type.** **G**  
**Analyst.** **Cquinn**

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/12/2020. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **No**

#### Possible Errors

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "()" used

**Error Calculation**

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8. Final revision received on _______. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Wrong account numbers for Due To/Due From amounts.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard.Reporting.html](http://www.sco.ca.gov/ard.Reporting.html)

1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infractions:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td></td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
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</tr>
<tr>
<td>Error Calculation</td>
<td>Total Errors 0 Divided by Total Entries 4 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **Yes**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0111  Agency Code 8570  Fund Type G  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/13/2020. Was that on or before the due date?  No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24/34/71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

| Possible Errors |
|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: |
| Amount entered on wrong line |
| Wrong account numbers |
| "SCO Only" box used |
| Subsidiary accounts missing |
| No agency/fund number on first page |

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation:
Total Errors: 0  Divided by Total Entries: 42  Error %: 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 2/19/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

#### Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infractions</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

#### Error Calculation

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<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/6/2020. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors:

1 error PER infraction: Amount entered on wrong line
Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ____________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 2/20/2020. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>July 31, 2019 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>August 20, 2019 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>No</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

Notes/Errors

NGC Cert need Bond/GC cert letter.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date? 
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   No

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
<tr>
<td>Wrong account numbers</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1? 
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019   - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 9 was not listed on cert letter. Reports 9 and 20 were not received.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Subsidiary accounts missing</td>
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</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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Error Calculation

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<th>Total Errors</th>
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<th>Error %</th>
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<td>20</td>
<td>0.00%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

No explanation provided for abnormal revenue balance on original Rpt 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<td>Subsidary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tr>
</tbody>
</table>

#### Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA? No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

## FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/18/2019. Was that on or before the due date? No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

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<tr>
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<td>&quot;0&quot;'s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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#### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 0890  
Agency Code: 8570  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/13/2020. Was that on or before the due date?  
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   - **August 20, 2019 - All Other Funds**  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - N/A

   - **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   - **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- No

Financial Report Review (Analyst Initials)  
- 1st  
- 2nd  
- 3rd  
- 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 11/18/2019. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
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**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on ________ Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

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### FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<th>Possible Errors</th>
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<td>1 error for ALL infractions:</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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#### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 5
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date?

   - No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   - Yes

3. All required reports were received or noted on certification letter

   - Yes

4. Authorized report format was used

   - Yes

5. Debits equal credits

   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   - N/A

7. Total error rate is less than or equal to 2%

   - Yes

8. Final revision received on ________. Before due date listed in Criteria 1?

   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    - No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

    - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

    - N/A

16. Material Variance Explanation Form is submitted

    - Yes

17. Were GAAP adjustments and/or audit reports submitted on time?

    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? ____________ No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

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8. Final revision received on ____________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? **No**
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds
   - **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

**Possible Errors**

1 error PER infraction:
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

**Error Calculation**

Total Errors 0

Divided by Total Entries 14

Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3139  Agency Code: 8570  Fund Type: G  Analyst: Dgolez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3228    Agency Code 8570    Fund Type G    Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/21/2020. Was that on or before the due date? No
    July 31, 2019 - General Fund, SFEU, and Feeder Funds
    August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Subsidiary accounts missing</td>
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<td>1 error for ALL infractions: 0's present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 2/18/2020. Was that on or before the due date? No

   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   1 error for ALL infractions:
   Subsidiary accounts missing
   No agency/fund number on first page
   *0’s present in Encumbrance column
   *0’s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 20 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date? 
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

8. Final revision received on ________. Before due date listed in Criteria 1? 
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 2/24/2020. Was that on or before the due date? **No**
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Calculation</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0 Divided by Total Entries</td>
<td>10</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/14/2020. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
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<tr>
<td>Subsidiary accounts missing</td>
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</tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Subsidiary accounts missing</td>
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</tbody>
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<th>&quot;0&quot;s present in Amount column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 35 Error % 2.86%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Error #7: Form 571 C was missing a block code for appropriation 1974-53117-97-D. Use Report 1 provided by SCO on our website.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? **No**  
   **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   **August 20, 2019** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **No**

4. Authorized report format was used **No**

5. Debits equal credits **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24/34/71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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</tbody>
</table>

<table>
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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

# GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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**Notes/Errors**

Report 3 debits not equal to credits -- first page missing. Backup transaction requests not sent with Report 3. Reports 2, 4, 5, 7 and 8 not submitted or noted on certification letter. Report 7 should use legacy accounts, not FI$Cal accounts, in order to allow analyst to reconcile with Report 15 and Material Variance Form.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials)  

<table>
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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds** **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Financial Report Review (Analyst Initials)

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc No

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

1) The accrual of $20,161,389.42 D for FY 2018 Ref 001 Pg 20 EI 70 Type D will create an overdraft for this appropriation. There are no pending revisions on the Report 5. 2) GL Account 3010 has an abnormal accrual of $13,089.65. Asked agency for explanation on 12/3/2019. Missing report 3 and reports 5 are not corrected.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0051  **Agency Code** 8660  **Fund Type** N  **Analyst** Mhatai

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **No**

4. Authorized report format was used  
   **No**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

- #3: Report 3 submitted in error, DTDF supplemental form should state No Activity to report. #4: Must submit reports using Legacy account numbers, not FISCal (Repts 7,8,9,20, MVF). Missing General cash amount on Report 7 to tie with cash on GLTB. Write in correct amounts per email: GL1110 $498.00, GL 1140 $65,376.00. NOTES: original MVF- PY Rev amt s/b 73,860.00 and CY amt s/b 65,376.00; Transfers Out PY s/b $73,860.00.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number No

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

#2: Certification letter did not follow the standard format required (sample is showed in Procedure Manual).

#3: Some reports required were not received, such as Report 7, 8.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Normal balance for 1420 is Debit and 3115 is Credit. Please ensure all your reports tie with each other and the same amounts are reflected on each report. On the detail appn page the appropriations were incorrectly filled out.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER’S OFFICE**  
**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0461  
**Agency Code:** 8660  
**Fund Type:** G  
**Analyst:** Matif

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/5/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   No

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   No

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8. Final revision received on 3/19/2020. Before due date listed in Criteria 1?  
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

On original submitted Report 1, Due To/From didn’t match with Supplement Form due to more accounts listed on Due To/From Fund than reported on Report 1. For Form 571-C, incorrect formate used. Accruals were submitted on report 1, However, Report 5 was not submitted and on cert letted stated no activity to report. Reported GL 3010 on Report 7, didn’t match with GL 3010 on Report 1. On Report 7, Cash amount does not tie with the GLTB Fund Rec amount.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/21/2020. Was that on or before the due date? Yes
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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| 1 error for ALL infactions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on 4/7/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

Notes/Errors

- Original submitted reports, Report 1, debts were not equal to credits. Due To/From didn’t match with Supplemental Form. Therefore, submitted financial reports were revised. Revised Report 5, has errors.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0464  Agency Code 8660  Fund Type G  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date?  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infraction:</th>
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</tr>
</tbody>
</table>

Total Errors 1 Divided by Total Entries 26 Error % 3.85%

8. Final revision received on __________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 03, 2019  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019  - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Make sure report one nets to zero. All reports must tie.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date?
   - No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - No

5. Debits equal credits
   - No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

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<tbody>
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<td>Total Errors</td>
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</tbody>
</table>

8. Final revision received on 1/6/2020. Before due date listed in Criteria 1?
   - No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

<table>
<thead>
<tr>
<th>Notes/Errors</th>
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</thead>
<tbody>
<tr>
<td>#4: Rept 1 detail accounts should be on form 571C landscape orientation, not 571D. #7: DTDF does not match the amounts reported on Rept 1 and no Subs on File is included. 1/6 soft copy. Revision: Rept 1- wrong D/C for 3115 and 1420 accts. DR not equal CR. Rept 1 not match Rept 2. Rept 5: Aprop 2017-001 incorrectly had -44,290.34 amount on Apply CY adj to Controller's Accts so totals don't match SCO records. Aprop 2017-012 not valid. NOTES: Subs on File-1420/3115 S/B included. MVF CY expenditures amt does not match revised 1/6 Rept 7.</td>
</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA?
- No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date?  
   - **July 31, 2019** - General Fund, SFEU, and Feeder Funds  
   - **August 20, 2019** - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **Yes**

7. Total error rate is less than or equal to 2%  
   - **No**

<table>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

**Error Calculation**

- Total Errors: 2  
- Divided by Total Entries: 28  
- Error %: 7.14%

8. Final revision received on __________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **Yes**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 5 has 2 errors: 20 70 6690064 - Rail Transit Safety.

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>No</strong></td>
</tr>
</tbody>
</table>

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 11/5/2019. Was that on or before the due date? No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
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</table>

Error Calculation:

- Total Errors: 6
- Divided by Total Entries: 25
- Error %: 24.00%

8. Final revision received on 3/19/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors:
On Report 1 Detail Appropriation page, Incorrect element number listed. On Report 7, Cash amount does not tie with the GLTB Fund Rec amount. Report 5, has errors. On Material Variance Explanation Form, CY Expenditures amount listed incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/5/2019. Was that on or before the due date?  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **No**

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8. Final revision received on 2/11/2020. Before due date listed in Criteria 1?  
   - **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

There should be no "0" in Amount column. There were two on Report 1, Form 571 D

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

**Financial Report Review (Analyst Initials)**

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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/13/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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</table>

Error Calculation

Total Errors 4 Divided by Total Entries 8 Error % 50.00%

8. Final revision received on _____. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7 GL 1140 did not match SCO's record. Report 8 had a fund balance. Report 8 Subsidiaries On File not submitted. Due To/From had GL 3115, but no matching GL 1420, and not listed on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

 | Possible Errors |
|-----------------|-----------------|------------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |
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<tr>
<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/6/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 1 | Divided by Total Entries | 3 | Error % | 33.33% |

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.

   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 9 did not have beginning fund balance, requested a revised report 9

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/16/2019. Was that on or before the due date? No
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
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<tr>
<th>Possible Errors</th>
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<th>Wrong account numbers</th>
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<td>No agency/fund number on first page</td>
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</tr>
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<table>
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<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
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</table>

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

Please do not submit duplicate forms of Due To/From Supplement Report. On Due To/From Supplemental Report incorrect amounts listed for GL 1420 and GL 3115. On Report 3, For GL 1420/3115 subaccount was listed as a Fund number. However, GL 1420/3115 do requires 4 digits BU number as subaccount. On Material Variance Explanation Form, Incorrect Agency number listed.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

**Financial Report Review (Analyst Initials)**

<table>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/5/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Amount entered on wrong line</th>
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Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on 2/12/2020. Before due date listed in Criteria? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? [No]
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [No]

4. Authorized report format was used [No]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [No]

#### Possible Errors

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<th>1 error PER infraction:</th>
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</tbody>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</th>
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#### Error Calculation

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8. Final revision received on 2/13/2020. Before due date listed in Criteria 1? [No]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [Yes]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [Yes]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [No]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

#### Notes/Errors


### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<td>Symbols such as &quot;$&quot;, &quot;&quot;, or &quot;()&quot; used</td>
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   Error Calculation
   
   Total Errors: 1
   Divided by Total Entries: 24
   Error %: 4.17%

8. Final revision received on 3/19/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

For report 1, Please print Form 571 D Landscape mode. Submitted form 571 D is not acceptable for the purpose of Key Data entry. Due To/From didn’t match with Supplementary From. Therefore, Revision on Report 1 was done due to match the information on Supplemental Form Due/To From form.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/21/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
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<tr>
<th>Possible Errors</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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Error Calculation

| 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used      | 0            | 0                        | 0       | 0.00%         |
| Subsidiary accounts missing No agency/fund number on first page                                   |              |                          |         |               |
| 1 error for ALL infractions: 10’s present in Encumbrance column, 0’s present in Amount column        |              |                          |         |               |
| Symbols such as "$", "-", or "()" used                                                               |              |                          |         |               |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
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</tr>
</thead>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0001**  
Agency Code **8820**  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Total Errors</td>
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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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<table>
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<th>Notes/Errors</th>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
Fund Number: 8079  
Agency Code: 8820  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/9/2019. Was that on or before the due date? Yes  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction: Amount entered on wrong line  
Wrong account numbers  
"SCO Only" box used

1 error for ALL infractions:  
"0"s present in Encumbrance column  
"0"s present in Amount column  
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**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
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<th>4th</th>
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1. The Budgetary Reports were received on 7/30/2019. Was that on or before the due date? Yes
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 8/19/2019. Was that on or before the due date? Yes
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0668  Agency Code 8850  Fund Type N  Analyst Cwylie

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

| Total Errors | Divided by Total Entries | 23 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

SPWB did not provide an explanation for an debit balance for GL 9839. On 9/17/2019 agency sent an email stating that the debt was due to the bond sale of 2018C and 2019A and was offset with Other Financial Sources of Fund 0660.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/17/2019. Was that on or before the due date? Yes
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3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% N/A

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   0's present in Encumbrance column
   0's present in Amount column
   Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors: 0
Divided by Total Entries: 0
Error %: 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0126
Agency Code 8855
Fund Type G
Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

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<tr>
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<th>Amount entered on wrong line</th>
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<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

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8. Final revision received on _____________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Contact person info should have been listed on 3 lines. Use wrong GL for Fund Bal.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **9740**  
Agency Code **8855**  
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](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date?  
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
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**GAAP BASIS REPORTING CRITERIA**

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<th>Notes/Errors</th>
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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STATE CONTROLLER'S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0001**
Agency Code **8860**
Fund Type **G**
Analyst **Sngo**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? **Yes**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
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<td><strong>1 error for</strong></td>
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<td><strong>ALL</strong></td>
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<table>
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<tr>
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</thead>
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<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Symbols such as “$”, “-”, or “()” used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Error Calculation
Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Financial Report Review (Analyst Initials)
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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>&quot;0&quot;s present in Amount column</th>
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### Error Calculation

| Total Errors | Divided by Total Entries | 33 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/15/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on N/A
   Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<td>1 error for ALL infractions:</td>
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Error Calculation

Total Errors: 0 Divided by Total Entries: 17 Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Report 2 column heading indicated Due to Local Gov't Acct 3220; should have been Due to Federal Gov't Acct 3210.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2%

**Possible Errors**

1 error PER infraction:

- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal Basis Reporting Criteria

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

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Notes/Errors

On the Report 1 page 1 of 5, the account 1600 was missing a receivable code.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

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Error Calculation

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? **No**
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Error</th>
<th>Calculation</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3085  Agency Code: 8940  Fund Type: G  Analyst: Csmithers

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date?
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds
   ___________________________  No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   ___________________________  Yes

3. All required reports were received or noted on certification letter
   ___________________________  Yes

4. Authorized report format was used
   ___________________________  Yes

5. Debits equal credits
   ___________________________  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   ___________________________  N/A

7. Total error rate is less than or equal to 2%
   ___________________________  No

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</table>

   Error Calculation
   Total Errors 1  Divided by Total Entries 5  Error % 20.00%

8. Final revision received on ________. Before due date listed in Criteria 1?
   ___________________________  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   ___________________________  Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    ___________________________  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?
    ___________________________  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    ___________________________  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    ___________________________  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    ___________________________  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    ___________________________  N/A

16. Material Variance Explanation Form is submitted
    ___________________________  Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?
    ___________________________  N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
July 31, 2019 - General Fund, SFEU, and Feeder Funds
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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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<td>Financial Report Review (Analyst Initials)</td>
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FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8078 Agency Code 8940 Fund Type N Analyst Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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FINANCIAL REPORTING CRITERIA CHECKLIST

STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8078 Agency Code 8940 Fund Type N Analyst Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
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   **Yes**

4. Authorized report format was used  
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5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Error Calculation

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8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

- **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
- **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

Please submit the Report 8 - Subsidaries on File report with the rest of the reports.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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### FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 13 Divided by Total Entries 61 Error % 21.31%

8. Final revision received on 10/22/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

This agency had many errors and it was noted on the original copies. A governmental fund does not require Report 6. The Report 1 did not include the encumbrance for A/P. The Report 1 page 2 had amounts that exceeded the appropriation balances. The original Report 7 and 8 did not have explanations of abnormal balances. The Report 1 also had many errors with the coding of the transaction types, categories, and elements.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**  
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST  
**Fund Number.** 0083  
**Agency Code** 8955  
**Fund Type** G  
**Analyst** Hkhinda

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ARD_reporting.html](http://www.sco.ca.gov/ARD_reporting.html)

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? __________ No  
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   __________ Yes

3. All required reports were received or noted on certification letter  
   __________ Yes

4. Authorized report format was used  
   __________ Yes

5. Debits equal credits  
   __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   __________ N/A

7. Total error rate is less than or equal to 2%  
   __________ Yes

<table>
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<tr>
<th>Possible Errors</th>
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<tr>
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<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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<tr>
<th>Error Calculation</th>
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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    __________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    __________ N/A

16. Material Variance Explanation Form is submitted  
    __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
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   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
__No__

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
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4. Authorized report format was used Yes

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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

<table>
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</table>

| Error Calculation | Total Errors | Divided by Total Entries | 51 | Error % | 1.96% |

8. Final revision received on 9/10/2019. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors
No.7: The beginning balance of retained earnings does not match prior year ending balance of retained earnings.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

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8. Final revision received on ______. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?
No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? __________ Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", ",", or "(" used

Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE

2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0701**
Agency Code **8955**
Fund Type **B**
Analyst **Matif**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   - **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   - **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/8/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? ______ No
   
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ______ Yes

3. All required reports were received or noted on certification letter ______ Yes

4. Authorized report format was used ______ Yes

5. Debits equal credits ______ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ______ N/A

7. Total error rate is less than or equal to 2% ______ Yes

Possible Errors
1 error PER infraction:
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- "SCO Only" box used

1 error for ALL infractions:
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ______ Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted ______ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/12/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

### Possible Errors

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

   **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

   **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

   **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

   **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

   **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

   **N/A**

16. Material Variance Explanation Form is submitted

   **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   **N/A**

   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? __________ No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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8. Final revision received on 10/7/2019. Before due date listed in Criteria 1? __________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

The Report 7 and the Material Variance Form was revised to correct the CY expenditures.

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No

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   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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   Error Calculation
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 6081  **Agency Code** 8955  **Fund Type** B  **Analyst** Ftoure

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/9/2019. Was that on or before the due date?  
   **No**  
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **No**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

   **Possible Errors**

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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</thead>
</table>

   **Error Calculation**

   | Total Errors | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on 10/15/2019. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

    **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date? No
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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<td>Total Errors</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 5 was not accurately prepared

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 8048  **

**Agency Code 8955  **

**Fund Type  N  **

**Analyst Anguyen  **

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/1/2019. Was that on or before the due date?  
   
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**  
   
   **August 20, 2019 - All Other Funds**  
   
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   
   **Yes**

3. All required reports were received or noted on certification letter  
   
   **Yes**

4. Authorized report format was used  
   
   **Yes**

5. Debits equal credits  
   
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   
   **N/A**

7. Total error rate is less than or equal to 2%  
   
   **Yes**

**Possible Errors**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    
    **N/A**

16. Material Variance Explanation Form is submitted  
    
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    
    **September 03, 2019** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    
    **October 01, 2019** - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  

**No**

**Notes/Errors**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8062  Agency Code 8955  Fund Type N  Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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Error Calculation

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8. Final revision received on 3/18/2020. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

Report 7: GL 5540 beginning balance does not match with the PY ending balance. Debits are not equal to credits.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/22/2019. Was that on or before the due date? No
   July 31, 2019 - General Fund, SFEU, and Feeder Funds
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

<table>
<thead>
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<th>GAAP BASIS REPORTING CRITERIA</th>
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</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time? N/A</td>
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Notes/Errors

<table>
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<tr>
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<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st</td>
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</tbody>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/22/2019. Was that on or before the due date? No
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

Error Calculation

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<tbody>
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<td>999</td>
<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/22/2019. Was that on or before the due date? [No]
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]
3. All required reports were received or noted on certification letter [Yes]
4. Authorized report format was used [Yes]
5. Debits equal credits [Yes]
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]
7. Total error rate is less than or equal to 2% [Yes]

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? [N/A]
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? [N/A]
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [N/A]
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]
16. Material Variance Explanation Form is submitted [Yes]

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [No]

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? Yes
   - July 31, 2019 - General Fund, SFEU, and Feeder Funds
   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
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### Error Calculation

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<th>Error %</th>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2019. Was that on or before the due date? 
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   - August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Possible Errors

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<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
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<td>Subsidiary accounts missing</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _____ Before due date listed in Criteria 1?

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________________________ Yes

3. All required reports were received or noted on certification letter __________________________ Yes

4. Authorized report format was used __________________________ Yes

5. Debits equal credits __________________________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________________________ N/A

7. Total error rate is less than or equal to 2% __________________________ N/A

Possible Errors

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<thead>
<tr>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;()&quot; used</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? __________________________ N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________________________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________________________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________________________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________________________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________________________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________________________ N/A

16. Material Variance Explanation Form is submitted __________________________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________________________ N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
34. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

35. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.

36. Material Variance Explanation Form is submitted

Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

N/A

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
STATE CONTROLLER'S OFFICE
2018-19 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

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<td>9625</td>
<td>G</td>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date? Yes
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 0001  
Agency Code: 9671  
Fund Type: G  
Analyst: Csmithers

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

#### 1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?
- **Yes**

*July 31, 2019 - General Fund, SFEU, and Feeder Funds*

*August 20, 2019 - All Other Funds*

#### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
- **Yes**

#### 3. All required reports were received or noted on certification letter
- **Yes**

#### 4. Authorized report format was used
- **Yes**

#### 5. Debits equal credits
- **Yes**

#### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
- **N/A**

#### 7. Total error rate is less than or equal to 2%
- **N/A**

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<th>1 error for ALL infractions:</th>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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</tr>
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**Error Calculation**

- **Total Errors Divided by Total Entries**: Error % = 0.00%

#### 8. Final revision received on ________ Before due date listed in Criteria 1?
- **N/A**

#### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
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#### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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#### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
- **N/A**

#### 16. Material Variance Explanation Form is submitted
- **Yes**

### GAAP Basis Reporting Criteria

#### 17. Were GAAP adjustments and/or audit reports submitted on time?
- **N/A**

*September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*

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#### Notes/Errors

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<tr>
<td>Financial Report Review (Analyst Initials)</td>
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<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors: 0

Divided by Total Entries: 999

Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/19/2019. Was that on or before the due date?  
   **July 31, 2019 - General Fund, SFEU, and Feeder Funds**
   **August 20, 2019 - All Other Funds**
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   **September 03, 2019 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 7/31/2019. Was that on or before the due date?  
   Yes  
   July 31, 2019 - General Fund, SFEU, and Feeder Funds  
   August 20, 2019 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>Total Errors</td>
<td>Divided by Total Entries</td>
<td>Error %</td>
<td>0.00%</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1?  
   N/A

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16. Material Variance Explanation Form is submitted  
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GAAP BASIS REPORTING CRITERIA

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   October 01, 2019 - Draft Audit or October 15, 2019 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 4 Error % 0.00%

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes