

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

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

Report Number	FI\$Cal Report ID	Form Number	SAM Sec.	Report Description
1	—	571A, B, A/B, C, D	7952	Report of Accruals to Controller's Accounts
2	—	—	7953	Accrual Worksheet
3	—	576A, B	7955	Adjustments to Controller's Accounts
4	RPTGL065	—	7956	Year End Statement of Revenue
5	—	573	7957	Final Reconciliation of Controller's Accounts with Final Budget Report/Agency Records
7	RPTGL068	—	7962	Pre-Closing Trial Balance
8	RPTGL069 RPTGL114	—	7962	Post-Closing Trial Balance (includes Subsidiaries on File)
15	—	—	7976	Reconciliation of Agency Accounts with Transactions per State Controller

Special Reports^a:

Report Number	FI\$Cal Report ID	Form Number	SAM Sec.	Report Description
14 ^b	—	STD. 445	7975	Report of Accounts Outside the State Treasury One report per agency Required even if there are no accounts to report
18 ^c	RPTGL075	—	7463 7977 8660	Statement of Changes in Capital Assets Group of Accounts One report per fund if there are amounts in any column: beginning balance/additions/deductions/ending balance
19 ^c	RPTGL076	—	7978	Statement of Capital Assets Group of Accounts One report per agency
22	—	—	7980	Statement of Contingent Liabilities One report per fund

(Continued)

Supplemental Forms:

Report Number	FI\$Cal Report ID	Form Number	SAM Sec.	Report Description
—	RPTGL115	—	—	Due To/From Other Funds/Appropriations Supplemental Form ^e One report per fund
—	—	—	—	Material Variance Explanation Form One report per fund even if there is no activity to report
—	—	—	—	Checklist One checklist per fund even if there is no activity to report

(Concluded)

- a. If the agency does not have amounts to report, the Certification Letter must indicate this for each report. Refer to the Certification Letter instructions for more information.
- b. Include all accounts used by the agency on one report. If the agency does not have amounts to report, indicate it on the Certification Letter.
- c. Failure to submit Report(s) 18 and/or 19 will result in a disqualification for excellence in financial reporting.
- d. If the agency accrues Due To/From Other Funds/Appropriation, General Ledger (GL) 3114.FFFF, 1410.FFFF, 1420.AAAA, and/or 3115.AAAA on Report 1, 3, or Revisions to Reports 1 and 3, it is required to complete the Due To/From Other Funds/Appropriations Supplemental Form. FFFF denotes fund and AAAA denotes agency.