

## SAM—RECONCILIATION AND REPORTS

### YEAR-END REPORT NO. 20, STATEMENT OF FINANCIAL CONDITION

7979

(Revised 03/11)

This report discloses the balances of the assets, liabilities, and fund equity as of June 30. Departments must prepare a Statement of Financial Condition when they account for:

- a. A non-governmental cost fund.
- b. An account within a non-governmental cost fund, such as the Federal Trust Fund and the Special Deposit Fund.

General ledger accounts that require a subsidiary number must be reported individually (e.g., 1400.0001 Due From General Fund).

A sample of Report No. 20, Statement of Financial Condition, is shown in the [7979 Illustration](#).