

SAM—RECONCILIATION AND REPORTS

YEAR-END REPORT NO. 9, ANALYSIS OF CHANGE IN FUND BALANCE (STATEMENT OF OPERATIONS) (Revised 03/11)

7963

The Analysis of Change in Fund Balance, Report No. 9, is also known as the Statement of Operations. Departments must prepare an Analysis of Change in Fund Balance when they account for any one of the following:

- a. A non-governmental cost fund in its entirety.
- b. An account within a non-governmental cost fund, such as accounts in the Federal Trust Fund and the Special Deposit Fund.
- c. Non-Treasury Trust Funds – Non-Treasury Trust Funds include all money outside the State Treasury and all Agency Trust Fund Cash (e.g., Fund 0990).

The Analysis of Change in Fund Balance provides the beginning fund balance for the fiscal year, plus any additions (e.g., revenues) less any deductions (e.g., expenditures). All additions and deductions will be detailed by the individual account number and amount. In addition, any interfund transactions will include a four-digit subsidiary number to identify the related fund (e.g., 9811.0001 Operating Transfers In General Fund).

The balance of a prior year appropriation account (e.g., Refunds to Reverted Appropriations, Prior Year Appropriations Adjustments, etc.) as of June 30, will be reported as an addition or deduction on Report No. 9, depending upon the account balance as follows:

- a. If the account has a credit balance, list the amount as an addition.
- b. If the account has a debit balance, list the amount as a deduction.

The ending fund balance must agree with the fund balance shown on Report No. 20, Statement of Financial Condition, if required.

A sample of Report No. 9, Analysis of Change in Fund Balance, is shown in the [7963 Illustration](#).

SAM—RECONCILIATION AND REPORTS

9

(AGENCY)

ANALYSIS OF CHANGE IN FUND BALANCE
For a Governmental Fund Accounted by a Single Agency
Fiscal Year Ended June 30, 19__

	<u>Account No.</u>
Fund Balance — Unappropriated, July 30, 19__	5530
<u>Additions:</u>	
Revenue	8000
Operating Transfers In	9811
Other Additions ^{1/}	9821, 9891, 9893 (if a credit balance)
Total Additions	
<u>Deductions:</u>	
Appropriation Expenditures ^{2/}	900, 8100
Operating Transfers Out	9812
Other Deductions ^{1/}	9822, 9893 (if a debit balance)
Total Deductions	
Fund Balance — Unappropriated, June 30, 19__	5530

^{1/} List each account title and amount separately

^{2/} Appropriation expenditures (9000) Less Reimbursements (8100).

(AGENCY)

ANALYSIS OF CHANGE IN FUND BALANCE
For a Proprietary Fund
Fiscal Year ended June 30, 19__

	<u>Account No.</u>
<u>Fund Balance, July 1, 19XX</u>	
Fund Balance — Unappropriated	5530
<u>Additions:</u>	
Operating Revenue (furnish supporting statement) ^{1/}	8090
Capital Contributions (Permanent) Received during the Fiscal Year (not unused prepayments or loans) ^{2/}	5100
Other Additions ^{3/}	9811
Total Additions	
<u>Deductions:</u>	
Operating Expenses (or Expenditures) (furnish supporting statement) ^{1/}	9000, 8100
Capital Contributions (Permanent) returned during the Fiscal Year	

7963 Illustration

SAM—RECONCILIATION AND REPORTS

(not unused prepayments or loans) ^{2/}	5100
Other Deductions ^{3/}	1400,9812
Total Deductions	
<u>Fund Balance, June 30, 19XX</u>	
Fund Balance — Unappropriated.....	5530
Capital Contribution (Permanent).....	5100
Total Fund Balance, June 30 19XX	

-
- ^{1/} Overall supporting statement will suffice. Details by prison, industry, etc. are not required, but statements showing these details are acceptable provided they also show combined figures for the fund.
- ^{2/} Derived by analysis of Account No. 5100.
- ^{3/} List each account title and amount separately.

7963 Illustration

SAM—RECONCILIATION AND REPORTS

9

(AGENCY)
 ANALYSIS OF CHANGE IN FUND BALANCE
 for Trust and Agency Fund
 (Other than the Special Deposit Fund and funds derived from Federal Sources)

Fiscal Years Ended June 30, 19__

	<u>Account No.</u>
Fund Balance — Unappropriated, July 1, 19XX.....	5530
<u>Additions:</u>	
Operating Revenue	8000
Operating Transfers In.....	9811
Other Additions ^{1/}	8030
Total Additions	
<u>Deductions:</u>	
Operating Expenses (or Expenditures)	9000
Operating Transfers Out	9812
Other Deductions ^{1/}	9000
Total Deductions	
<u>Fund Balance — Unappropriated, June 30, 19XX</u>	
Deposits	3510
Fund Balance — Unappropriated.....	5530
Total Fund Balance, June 30, 19XX	

^{1/} List each account title and amount separately

SAM—RECONCILIATION AND REPORTS

The general form of the Analysis of Change in Fund Balance will be as follows:

9

(AGENCY)
ANALYSIS OF CHANGE IN FUND BALANCE
For the Special Deposit fund
Fiscal Year Ended June 30, ____

Fund Balance, July 1, 19__

- Additions: ^{1/}
- Receipts for Depositors ^{2/}
 - Receipts from the Federal Government
 - Gifts and Grants Received ^{3/}
 - Unclaimed Checks and Deposits
 - Other Additions ^{8/}

- Deductions: ^{1/}
- Payments to and for Depositors ^{2/}
 - Operating Expenditures ^{4/}
 - Operating Transfers Out ^{5/}
 - Transfers to Controller's Accountability ^{6/}
 - Other Deductions ^{7/}

Fund Balance, June 30, 19__

-
- ^{1/} Additions and deductions will be determined by analysis of the debit and credit entries to the appropriate real accounts where the data requested above are not shown in nominal accounts.
 - ^{2/} "Receipts for Depositors" and "Payments to and for Depositors" represent all amounts credited and charged respectively to depositors.
 - ^{3/} "Gifts and Grants Received" represents amounts received from donors (other than the Federal Government) for the benefit of groups or for special projects or programs.
 - ^{4/} "Operating Expenditures" represents expenditures from Special Trusts which are made for the purpose for which the trust was established.
 - ^{5/} "Operating Transfers Out" consists of transfers caused by miscellaneous types of transactions.
 - ^{6/} "Transfers to Controller's Accountability" represents the debits to Account No. 5530 for unclaimed checks and deposits ordered into the State Treasury.
 - ^{7/} List each account title and amount separately.

7963 Illustration

SAM—RECONCILIATION AND REPORTS

(AGENCY)
ANALYSIS OF CHANGE IN FUND BALANCE
For a Trust and Agency Fund Outside the State Treasury
Fiscal Year Ended June 30, 19__

Fund Balance July 1, 19__ (Should agree with Ending Fund Balance shown on prior year statement)

Additions: ^{1/}
Receipts for Depositors ^{2/}
Interest and Dividend Income
Receipts from the Federal Government
Gifts and Grants Received ^{3/}
Operating Revenue — Other ^{4/}
Securities Received from or Purchased for Individuals ^{5/}
Other Additions ^{6/}

Deductions: ^{1/F}
Payments to and for Depositors ^{2/}
Operating Expenses (or Expenditures) ^{7/}
Operating Transfers Out ^{8/}
Securities Sold for or Released to Individuals ^{5/}
Other Deductions ^{6/}

Fund Balance, June 30, 19__ (Should agree with Fund Balance shown on statement of Financial Condition).

- ^{1/} Additions and deductions will be determined by analysis of the debit and credit entries to the appropriate real accounts where the data requested above are not shown in nominal accounts.
- ^{2/} "Receipts for Depositors" and "Payments to and for Depositors" represents all amounts credited and charged respectively to depositors.
- ^{3/} "Gifts and Grants Received" represents amounts received from donors (other than the Federal Government) for the benefit of groups or for special projects or programs.
- ^{4/} "Operating Revenue — Other" includes any other source of income, such as canteen or concession profits, for which no other provision is made in this statement form.
- ^{5/} "Securities Received from or Purchased for Individuals" represents a portion of the credits to Account No. 3510, Deposits. The debits to this account will be shown under deductions as "Securities Sold for or Released to Individuals."
- ^{6/} List each account title and amount separately.
- ^{7/} "Operating Expenditures" represents expenditures from Special Trusts which are made for the purpose for which the trust was established.

7963 Illustration

SAM—RECONCILIATION AND REPORTS

8/ "Operating Transfers Out" consists of transfers caused by miscellaneous types of transactions. The drawing of a check to remit to the State Treasury unclaimed checks and deposits, other deposits, or special trusts is not considered a transfer. The drawing of a check to remit the amount of unclaimed checks is not reported as a deduction since the check payable to the State Treasurer is merely one in substitution of the unclaimed checks and has no effect on the entries made at the time the unclaimed checks were written. The drawing of a check to remit unclaimed trust deposits is reported as an "Other Deduction."

7963 Illustration

SAM—RECONCILIATION AND REPORTS

(AGENCY)
 ANALYSIS OF CHANGE IN FUND BALANCE
 For a Retirement Fund
 Fiscal Year Ended June 30, 19__

	<u>Account No.</u>
Fund Balance — Unappropriated, July 1 19XX.....	5530
<u>Additions:</u>	8090
Member Contributions	
Employer Contributions	
State	
Public Agencies	
Income from Investments	
Subrogation Collections	
Other Additions ^{1/}	
<u>Deductions:</u>	9000, 9812
Contributions Refunded (Including Interest)	
Death Benefits Paid	
Retirement Allowance Paid	
Subrogation Payments	
Other Deductions ^{1/}	
Total	
Fund Balance — Unappropriated, June 30, 19XX.....	5530

^{1/} List each account title and amount separately

(AGENCY)
 ANALYSIS OF CHANGE IN FUND BALANCE
 For Trust and Agency Fund
 (Derived from Federal Sources)
 Fiscal Year Ended June 30, 19__

	<u>Account No.</u>
Fund Balance — Unappropriated, July 1, 19XX.....	5530
<u>Additions:</u>	
Federal Grants and Contacts	8020
Operating Transfers In.....	9811
Other Additions ^{1/}	8000
Total Additions	
<u>Deductions:</u>	
Operating Expenditures ^{2/}	9000, 8020
State Operations	\$ _____
Local Assistance	\$ _____

7963 Illustration

SAM—RECONCILIATION AND REPORTS

Operating Transfers Out	9812
Other Deductions ^{1/}	9000
Total Deductions	
Fund Balance — Unappropriated, June 30, 19XX	5530

^{1/} List each account title and amount separately

^{2/} Operating Expenditures (9000) less Federal Grants and Contracts (8020).

7963 Illustration