

LIST OF REQUIRED YEAR-END FINANCIAL REPORTS

(Revised 09/14)

No.	Year-end Report d/	Form or CALSTARS Report	Governmental Cost Funds and Bond Funds	Non-Governmental Cost Funds (excludes Bond Funds)	Distribution g/ DOF	Distribution g/ SCO	Distribution g/ STO	SAM Section
1	Report of Accruals to Controller's Accounts	571 c/	X			X		7952
2	Accrual Worksheet	a/	X			X		7953
3	Adjustments to Controller's Accounts	576 c/	X	X		X		7955
4	Statement of Revenue (includes reconciliation with Controller's Accounts)	Q26 b/	X			X		7956
5	Final Reconciliation of Controller's Accounts with Final Budget Report	573 c/	X			X		7957
6	Final Budget Report	B06 b/	X	X h/		X f/		7961
7	Pre-Closing Trial Balance	G02 b/	X	X		X		7962
8	Post-Closing Trial Balance	G02 b/	X	X		X		7962
9	Analysis of Change in Fund Balance (Statement of Operations)	G04 b/		X		X		7963
10	Analysis and Reconciliation Revolving Fund Accountability	a/	X	X				7965
11	Bank Reconciliation	a/	X	X				7967
13	Report of Expenditures of Federal Funds	Q34 b/		X	X	X		7974
14	Report of Accounts Outside the State Treasury (1 report per department)	STD. 445	X	X		X	X	7975
15	Reconciliation of Agency Accounts with Transactions per State Controller	a/	X			X		7976
18	Statement of Changes in Capital Assets Group of Accounts (1 report per fund)	G05 b/	X	X		X		7977
19	Statement of Capital Assets Group of Accounts (1 report per department)	G05 b/	X	X		X		7978
20	Statement of Financial Condition	G04 b/		X		X		7979
22	Statement of Contingent Liabilities	a/	X	X e/		X		7980

a/ If a standard form/report is not listed, refer to SAM for illustrations of the suggested format.

b/ Listed reports are produced by CALSTARS. Non-CALSTARS departments should refer to SAM for illustrations of the suggested format.

c/ These reports are available from the SCO website at http://www.sco.ca.gov/ard_reporting.html. Departments may produce these forms by personal computer, if prior approval has been received from the SCO.

d/ See SAM section 7951 for required certification.

e/ For non-Treasury Trust Funds, Report No. 22 is not submitted.

f/ For CALSTARS departments that have successfully submitted electronic year-end financial reports to SCO.

g/ Mailing address and Interagency Mail & Messenger Service (IMS) Code.

h/ To support Past/Prior Year expenditures during the budget development process.

A-15
Department of Finance
Fiscal Systems & Consulting Unit
915 L Street, 7th Floor
Sacramento, CA 95814

B-08
State Controller's Office
Division of Accounting and Reporting
3301 C Street, Suite 700
Sacramento, CA 95816

C-15
State Treasurer's Office
Collateral Management Section
P.O. Box 942809
Sacramento, CA 94209-0001