LIST OF YEAR-END REPORTS AND THEIR DISTRIBUTION 7951

(Reviewed 9/2014)

The chart shown in the 7951 Illustration lists the required year-end financial reports, their distribution, and applicable SAM references.
Departments are required to submit one certification letter per fund. Each certification letter must have an original signature of authorization and include the certification statement shown below.

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).
Subscribed and executed this ___day of _____, 20___ at _____, California.

_____
Signature of Officer

_____
Name and Title of Officer

The certification letter must include:

a. Date.
b. Department name and organization number.
c. Department mailing address and the name and e-mail addresses for the department Director and Chief of Accounting.
d. Fund name and number.
e. A list of the reports submitted. If there is nothing to report, note this on the certification letter as “no activity to report.”
f. Contact person, phone number, and e-mail address.
g. Certification statement signed by the officer responsible for fiscal administration.

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

7951 Illustration