

## Required Year-End Reports for Nongovernmental Cost Funds

The year-end financial reports required by SCO for Nongovernmental Cost Funds, *excluding* 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 fund type.

Report Number	FI\$Cal Report ID	CALSTARS Report Number	Form Number	SAM Sec.	Report Description
3	—	—	576A	7955	Adjustments to Controller's Accounts
7	RPTGL068	G02	—	7962	Pre-Closing Trial Balance
8	RPTGL069 RPTGL114	G02	—	7962	Post-Closing Trial Balance (includes Subsidiaries on File)
9 <sup>a</sup>	RPTGL113	G04	—	7963	Statement of Operations (Analysis of Change in Fund Balance)
13 <sup>b</sup>	RPTGL161	Q34	—	7974	Report of Expenditures of Federal Funds
20 <sup>a</sup>	RPTGL077	G04	—	7979	Statement of Financial Condition

### Special Reports<sup>c</sup>:

Report Number	FI\$Cal Report ID	CALSTARS Report Number	Form Number	SAM Sec.	Report Description
14 <sup>d</sup>	—	—	STD. 445	7975	Report of Accounts Outside the State Treasury <b>Two copies per agency: one hard copy and one electronic copy (Excel file)</b> Required even if there are no accounts to report
18 <sup>e</sup>	RPTGL075	G05	—	7463 7977 8660	Statement of Changes in Capital Assets Group of Accounts <b>One report per fund if there are amounts in any column: beginning balance/additions/deductions/ending balance</b>
19 <sup>e</sup>	RPTGL076	G05	—	7978	Statement of Capital Assets Group of Accounts <b>One report per agency</b>
22 <sup>f</sup>	—	—	—	7980	Statement of Contingent Liabilities <b>One report per fund</b>

(Continued)

- a. Required for non-shared funds, Federal Trust Fund (0890), Special Deposit Fund (0942), and Fiduciary Funds Outside the Centralized Treasury System (0990).
- b. Required for Federal Funds only. Submit the original signed report to DOF – FSCU and one copy to SCO.
- c. If the agency does not have amounts to report, the Certification Letter must indicate this for each report.
- d. Include all accounts used by the agency on one report.
- e. Failure to submit Report 18 and/or Report 19 will result in a disqualification for excellence in financial reporting.
- f. Not required for Fund 0990 (Fiduciary Funds Outside the Centralized Treasury System).

**Supplemental Forms:**

Report Number	FI\$Cal Report ID	CALSTARS Report Number	Form Number	SAM Sec.	Report Description
—	RPTGL115	—	—	—	Due To/From Other Funds/Appropriations Supplemental Form <sup>g</sup> <b>One report per fund</b>
—	—	—	—	—	Material Variance Explanation Form <b>One report per fund even if there is no activity to report</b>

(Concluded)

- g. If the agency accrues Due To/From Other Funds/Appropriation, General Ledger (GL) 3114.FFFF, 1410.FFFF, 3115.AAAA, and/or 1420.AAAA on Report 1, 3, and 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.