(Revised 06/2022)

| No. | Year-End Report d/ | Form or FI$Cal Report ID | Governmental Cost Funds and Bond Funds | Non-Governmental Cost Funds (excludes Bond Funds) | Distributionf/DOF | Distributionf/SCO | Distributiong/STO | SAMSection |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 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 | RPTGL065b/ | X |  |  | X |  | 7956 |
| 5 | Final Reconciliation of Controller’s Accounts with Final Budget Report/Agency Records | 573 c/ | X |  |  | X |  | 7957 |
| 6 | Final Budget Report | RPTGL067 b/ | X | X  |  |  |  | 7961 |
| 7 | Pre-Closing Trial Balance | RPTGL068 b/ | X | X |  | X |  | 7962 |
| 8 | Post-Closing Trial Balance | RPTGL069 b/ | X | X |  | X |  | 7962 |
| 9 | Analysis of Change in Fund Balance (Statement of Operations) | RPTGL113 b/ |  | X |  | X |  | 7963 |
| 10 | Analysis and Reconciliation of Revolving Fund Accountability | a/ | X | X |  |  |  | 7965 |
| 11 | Bank Reconciliation | a/ | X | X |  |  |  | 7967 |
| 13 | Report of Expenditures of Federal Funds | RPTGL072 b/ |  | X | X h/ |  |  | 7974 |
| 14 | Report of Accounts Outside the State Treasury (1 report per department) |  g/ | X | X |  | X g/ | 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) | RPTGL075 b/ | X | X |  | X |  | 7977 |
| 19 | Statement of Capital Assets Group of Accounts (1 report per department) | RPTGL076 b/ | X | X |  | X |  | 7978 |
| 20 | Statement of Financial Condition | RPTGL07 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 illustrations for suggested format.

b/ Listed reports are produced from FI$Cal. Departments not using FI$Cal should refer to SAM illustrations for suggested format.

c/ These reports are available from the SCO website at <http://www.sco.ca.gov/ard_reporting.html>.

d/ See SAM Section 7951 for required certification.

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

f/ Mailing Address Interagency Mail & Messenger Service (IMS) Code and E-mail Address (see below).

g/ Must be submitted through FI$Cal. See SAM Section 7975 for submission requirements if no accounts exist outside the State Treasury.

h/ May be submitted to Fiscal Systems and Consulting Unit by e-mail.

A-15 B-08

Department of Finance State Controller’s Office

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