

SPECIAL INSTRUCTIONS

for

June 30, 1999

YEAR-END REPORTING

Prepared by:

The California State University Accounting Department

**The California State University
Office of the Chancellor
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Long Beach, California 90802-4210
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June 30, 1999
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Special Instructions**

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INTRODUCTION

This document presents the requirements for the preparation and submission of year-end reports. These instructions apply only to The California State University and supplement information in the State Administrative Manual (SAM) Section 7951 and the State Controller's Division of Accounting annual instructions.

GENERAL INFORMATION

All year-end reports, SAM99, and magnetic tape are to be submitted on or before August 2.

The following changes apply to year-end reports for the fiscal year ending June 30, 1999:

Federal Trust Fund (Fund 0890) – Since all federal money is appropriated, General Ledger Account No. 5530, Fund Balance – Unappropriated, should be zero, unless money is being returned to the Federal Government in the upcoming fiscal year. If a credit balance is reported in this account, an explanation must be footnoted on the Report No. 7.

Report of Bank/Savings and Loan Association Accounts Outside the Treasury System –

A new standard form has been issued STD.445 (REV.6-98). Please refer to Attachment VI. Include all accounts used by your agency on one report and identify the balances for each account. If your agency does not have accounts outside the Centralized State Treasury System, indicate this in the *certification letter*.

Certification Letter - Accuracy is extremely important. The certification must provide a complete list of year-end reports submitted, as well as a signed statement certifying those reports as being true and correct. Since the certification statement applies to all the listed reports, it is not necessary to sign each report. **The certification letters must include the following** (Lack of any of this information will cause automatic disqualification for **the Award of Achieving Excellence in Financial Reporting** given by the SCO.)

- (1) date,
- (2) agency name,
- (3) agency number,
- (4) a list of fund names and fund numbers submitted,
- (5) a list of the reports submitted within each
- (6) a contact person and phone number for each set of reports or funds,
- (7) a certification statement signed for each set of reports or funds. (See example on Attachment II.)

For items (4) and (5), attach table of contents with the certification memorandum.

Do not send any reports for funds or appropriations which reverted prior to the beginning of the fiscal year being reported.

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The required paper reports identified in ATTACHMENT III are to be submitted for all funds and appropriations in one report booklet. This booklet must be three-hole punched and submitted in a hard cover.

See attachments I, II, and III for required reports and recipients. Refer to FAS/APS Technical Users Manual (T.U.M.) Section 5.6.0 for guidance to year-end closing.

With all the above, the certification letter **should not be more than two pages in length**. The State Controller will use this letter to log in the reports.

AREAS OF SPECIAL CONCERN

The State Controller's Office has joined us in identifying areas that may require special attention.

- The tapes and reports must be submitted on time to allow the SCO to meet its reporting requirements.
- Campuses must not submit SAM99 tapes with out of balance warning messages. Such tapes result in the SCO receiving a trial balance where debits do not equal credits.
- Campuses should review accounts to ensure assets and expenditures are debit balances; liabilities, equity and revenues are credit balances. Exceptions to this rule should be rare.
- Campuses should review *Due To*, *Due From*, *Transfer In*, and *Transfer Out* accounts to ensure intra-fund transactions are eliminated. *Due To* and *Due From Other Appropriations* should net to zero by fund, and *Due To* and *Due From Other Funds* should net to zero. For example, the General Fund should not carry a balance in 1420-0001 *Due From General Fund*. Additionally, *Due From* and *Transfer Out* should be debit balances and *Due To* and *Transfer In* should be credit balances.
- Account controls have been established to identify *Due From Campuses (1369)*, *A/R From Chancellor's Office (1370)*, *A/P To Campuses (2026)*, and *Due To Chancellor's Office (2027)*.
- Verify that beginning retained earnings balances agree with last year's ending balances.
- Campuses should adjust their 4260 accounts to match the final Fund Balance Clearing Account AD memo issued by the CSU Accounting Department.
- Campuses should make certain the June SCO data tape has been used to run the SAM99.
- Campuses reporting adjustments to the State Controller's accounts using FRS account controls 2852, 2853, or 2854 must include with their reports a SAM03 - Adjustments to Controller's Accounts (Form 576A). A copy of Form 576A should also be sent to the CSU Accounting Department.
- Report 14a, Report of Bank/Savings and Loan Association Account Outside the Treasury System, should include all Zero Balance Accounts, even though they have no balance.
- A separate statement of Changes in General Fixed Assets should be prepared for each fund. Any construction work in progress recorded on the campus books needs to be included on these reports.
- The SAM99 submitted to the SCO should be labeled with a return address.

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- Federal Direct Student Loan receipts should be recorded as revenue and payments as expenditures for legal/budget reporting. (For GAAP, Direct Student Loans are recorded in an agency fund, with only balance sheet items--no income, expense, or fund balance.) A student receivable should not be recorded at the campus, since the loan is a receivable of the Federal Government.
- Uncleared collections should be reconciled regularly and should be near or at zero.

ALL FUNDS

Balancing Transfers To and From Other Appropriations

The *Due To* and *Due From Other Appropriation* accounts must be equal at the fund level. Also, the *Transfers To* and *Transfers From Other Appropriations* must be equal at the fund level.

The codes for these accounts are as follows:

Due To and Due From:

<u>Global Account Control</u>	<u>State General Ledger Code</u>	
1449	1420	Due From Other Appropriations
2079	3115	Due To Other Appropriations

Transfers To and Transfers From:

<u>Global Account Control</u>	<u>State General Ledger Code</u>	
2690	9811	Transfers From Other Appropriations
7390	9812	Transfers To Other Appropriations

Adjusting entries may be required to eliminate intra-fund transfers, payables, and receivables.

Encumbrances Recording - All Funds

Encumbrances (not obligations) should be recorded in general ledgers for all funds. See TUM Section 5.6.0 I 7 for instructions about recording encumbrances and obligations at year end. After all encumbrances and obligations have been recorded, run report SAM18A. The SAM18A reports both encumbrances and obligations by fund. Record the amount for encumbrances by:

Debiting	4320	Encumbrances
Crediting	4110	Reserve for Encumbrances

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Note: Only valid purchase orders, service orders, and contracts signed and dated June 30 or prior should be recorded as encumbrances or obligations.

Entries for Adjustment to State Controller's Accounts - All Funds

In order to minimize the reported adjustments to the Controller's accounts, all reconciling items between agency books and the State Controller's records that do not involve another state agency must be recorded as accruals at June 30.

Offsetting entries are to be prepared using *Due To/Due From Other Funds/ Appropriation and Fund Balance Operating Clearing* in the appropriate general ledgers.

The following are sample offsetting entries for a claim schedule posted in error by the State Controller to the correct agency but to an incorrect fund, appropriation or budget category:

Expenditure account charged in error by State Controller

Debit Due from Other Funds/Appropriations
Credit Fund Balance Operating Clearing

Campus recorded expending and clearing account but SCO did not record at June 30

Debit Fund Balance Operating Clearing
Credit Due to Other Funds/Appropriations

These entries must be reversed July 1.

Reconciling items journalized as demonstrated will not be reported on SAM03 - Adjustments to Controller's Accounts (form 576A).

Entries for reconciling factors with another State Agency

Reconciling items that **involve another state agency (excluding C.O.) must be reported** on the SAM03 - Adjustments to Controller's Accounts (Form 576A).

Make journal entries in the appropriate General Ledger using account controls:

2852 Adjustments to Controller's accounts - Expenditure
2853 Adjustments to Controller's accounts - Revenue
2854 Reserve for adjustment to Controller's accounts

Items reported on the SAM03 Adjustments to Controller's Account (Form 576A) are to be numbered. These numbers will correspond to an attachment which gives a brief explanation of the reason for each adjustment. Specify the fund numbers to which the Due To or Due From is applicable. The report needs to be included with the hard copy reporting to the SCO and the Chancellor's Office.

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Entries for Allocation Orders Pending - All Funds

Allocation orders pending are to be journalized in the appropriate General Ledger using the following account controls:

2850 Allocation Orders - Pending
2851 Reserve for Allocation Orders - Pending

If the SCO expenditure allotment is UNDER (less than) campus expenditure allotment, there will be a CREDIT balance in the Account Control 2850.

If the SCO revenue allotment is UNDER (less than) campus revenue allotment, there will be a DEBIT balance in the Account Control 2850.

Allocation orders pending is a required year-end report. (See Attachment VII.)

GOVERNMENTAL FUNDS

Negative Expenditures - All Allocated Funds

Expenditures must be reviewed by line item at the program cost center level (six digit, sub-ledger global account) to insure that no program expenditure totals are negative. Adjusting entries must be made to clear negative expenditures. These line item expenditure totals by program cost center are used to provide the prior year expenditure amounts for the printed Governor's Budget.

"Recharges" - General Fund

All General Fund Support "Recharges" must be reviewed and adjusting entries made to eliminate any balances in these accounts.

Reverting Appropriations - Clearing the Accounts

All accounts (General Ledger) for reverting appropriations must be cleared before June 30. Any balances remaining for assets and liabilities must be moved to an available non-reverting General Ledger.

Encumbrances outstanding must be canceled or moved to available funding.

General Fund Support Ledger FY 95/96 will not revert until 6/30/2000 and balances will roll into Ledger 35XXXX. General Fund Support Ledger FY 96/97 will not revert until 6/30/2001 and balances will roll into Ledger 34XXXX.

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Revenues - General Fund and Fund 498

See Code Book Section E.498.085 and AD NOAT 98-27 for information on accounting for revenues. Revenue accounts should have balances similar to the following examples: In Fund 498, no budget is required for S/L 1-30300 (Revenue) and the budget for S/L 1-30000 (Revenue - Transfer Out) agrees with the budget in General Fund S/L 1-19030 (Revenue - Transfer In). The actual revenue recorded in Fund 498 S/L 1-30300 must agree with the actuals in General Fund S/L 1-19030 and the actuals in Fund 498 S/L 1-30000.

If the actual revenue recorded in General Fund S/L 1-19030 is greater than the amount budgeted, then a budget increase (Allocation Order Pending) must be recorded to bring the budgets up to actuals. Of course, an Allocation Order Pending should also be recorded for Fund 498 S/L 1-30000 since it also must agree with General Fund S/L 1-19030.

If actual revenues are less than budgets in General Fund S/L 1-19030, no action is necessary, however it should be noted that unless cash is actually received and remitted to the SCO, this budgeted amount may not be spent. SAM06B could reflect a misleading budget balance available at the Fund and Fiscal Year levels.

Be sure to record *Student Fees Collected in Advance* in Fund 498 only under G/L global 0-10510. Campuses are to use this general ledger global only to credit future years income. The global account balance should be cleared at the beginning of the new fiscal year with journal entries so that income is reflected in the current year income account.

The purpose of maintaining a separate global account for revenue collected in advance is to facilitate reconciliation to the State Controller's Office records and to identify cash collected.

For *Revenue Collected in Advance* in **Fund 498 only**, year-end adjusting entries are to be made to *Operating Clearing* for amounts remitted to and received by the State Treasurer on or before June 30.

The entry is recorded in Fund 498 as a debit to Account Control 4081, *Reserve for Revenue Collected in Advance* (State GL 5311) and a credit to Account Control 4260, *Fund Balance Clearing* (State GL 5570). This entry must be reversed on July 1. Revenues collected in advance cannot be recorded in the General Fund (001).

Revolving Fund - Revolving Fund 998

Must be closed out to the General Fund's prepayment to Revolving Fund (G/L #011010). See year-end instructions in FAS/APS Technical Users Manual (5.6.0).

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ENTERPRISE, TRUST, AND LOTTERY FUNDS

The following instructions are applicable to the Enterprise, Trust, and Lottery Funds:

Budget Balances

Adjustments must be made to insure that no allocation budget balance available for expenditures is overdrawn at the sub-fund/fiscal year level, after the year-end accrual entries are posted.

Fund Balance

The Fund Balance account and the Retained Earnings account totals on the current Pre-closing Trial Balance must be the same amount as that which was reported by the campus on the Post-closing Trial Balance of the previous June 30. This condition can be tested prior to year-end closing and any corrections necessary recorded.

Operating Clearing Accounts

The balances in the Operating Clearing accounts must be reconciled with the June 30 balances reported in a California State University Accounting Department coded letter to be issued in early July. All reconciling factors must be eliminated before running the final SAM99.

Accounts Receivable Reserve for Uncollectible Accounts

Accounts receivable must be analyzed and adequate reserves for uncollectible accounts established. A minimal rule to apply is: if the receivable is six months past due, then it should be fully reserved unless there is support that receivable will be collected. Amounts past due less than six months should also be reserved if there is a reasonable doubt that the amount is not collectible.

Year-End Accruals

Expenditure accruals are to be based upon goods and services received as of June 30, revenue accruals are to be based upon income earned as of June 30.

Encumbrances

Encumbrances remaining after accruals are to be reported for each of the Enterprise Funds in the Final Budget Reports (i.e., do not liquidate the remaining encumbrances).

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Federal Trust Fund 890

The Federal Trust Funds are appropriated by the State Legislature. These appropriations have reversion dates, and these dates are reported on the State Controller's Agency Reconciliation Report (tab run).

Funds remitted to the Federal Trust Fund should be claimed back to the campus and deposited to a fund, such as the State University and College Trust Fund 948, where they are held to be expended for the required purpose. Funds not claimed back will revert to the State and the campus is responsible to the Federal Government for these balances.

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MACHINE READABLE SUBMISSIONS (REPORTS) - FIRMS

Financial Information Record Management System (FIRMS)

There will be three FIRMS files that will be submitted electronically for June 30 as follows:

- (1) Pre-closing file must reflect the status of the accounts after all accruals and adjusting entries have been posted, but before the closing entries have been posted. The account balances on the FIRMS file must agree with the Pre-closing Trial Balance Report and must agree with the figures reported to the State Controller as of June 30. Campuses are required to report all Assets, Liabilities, Fund Equity, Revenues and Expenditures.

- (2) The Post Closing file must reflect the status of the accounts after the closing entries have been posted. The balances of this FIRMS file must agree with the Statement of Financial Condition and the Post-closing Trial Balance reports as of June 30. In creating this file campuses are required to report all Assets, Liabilities and Fund Equities after revenues and expenditure accounts have been closed to fund equity.

- (3) Auxiliary Organization file: In addition to the above process, campuses must submit their auxiliary organizations' revenues and expenditures in FIRMS format for each auxiliary organization. Detail breakdown of expenditures by functional program will not be needed at this time. The following four lines are the only lines required for pre-closing submission:
 - Revenues – Federal
 - Revenues - Other
 - Expenditures – Federal
 - Expenditures – Other

Campuses can FTP/download a sample auxiliary worksheet from FIRMS server electronically, and update the worksheet with the required four lines for 1999/2000 fiscal year. The only required fields on the worksheet are agency code, sub-agency code and dollar amount. All other fields have been pre-coded. The auxiliary organization worksheet must be saved in fixed or tab delimited format and submitted electronically to the FIRMS FTP server. A sample worksheet is enclosed in this packet.

Please refer to the FIRMS Manual on the Corporate Information Management's website for detail submission and on-line validation process. The direct URL is <http://www.calstate.edu/tier3/cim/firmsded/dedtoc2.htm>. All three files must be received by August 2, 1999.

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On-line validation of campus submissions:

FIRMS data edit/validation program will edit each campus submission by checking each required data element for valid values according to the criteria given in the Data Element Dictionary (see section 3.0).

Invalid values will either cause a reject condition for the submission or will be defaulted to an appropriate value. The system will print a 'reject' error message for values that will not be accepted by the edit program, or a 'warning' message for the values that will be defaulted.

1. Reimbursed Activities:

Reject: The net total for program (1100) Reimbursed Activities should be zero (last quarter accounting and annual budget submission only). (New criteria for Accounting)

2. Scholarship and Fellowship:

Reject: Financial Aid objects can only be used in the Scholarship and Fellowship program (program group 08) and the Scholarship and Fellowship program can only contain Financial Aid objects. These include object category '609', as well as object code '660028', '660030', '660031'. (New criteria for Accounting)

3. Provision for Allocation:

Reject: The use of Program code "9001" Provision for Allocation is restricted to the Chancellor's Office use only. Records containing this program will be rejected. (New criteria for Accounting)

4. FTE Position:

(a) Reject: Full Time Equivalent Position cannot be greater than zero if FIRMS dollar amount is less than or equal to zero (no positions without dollars). (New criteria for **Budget and Accounting**)

(b) Reject: Full Time Equivalent Position must be greater than zero if FIRMS dollar amount is greater than zero. (FTE Position must accompany Salaries and Wages dollars). (New criteria for **Budget and Accounting**)

(c) Reject: Except for overtime (object code 601301), Full Time Equivalent Position for Regular Salaries and Wages (object code

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601010 through 601303) can not be greater than zero if firms amount is less than or equal to zero (dollars should be associated to FTE position count). (New criteria for Budget and Accounting)

- (d) Reject: FTE can only be reported for Salaries and Wages objects (object code 601010 through 601300, 601302 and 601303). (New criteria for Budget and Accounting)

5. Unclassified Salaries and Wages:

Reject: Last quarter submission for accounting and annual budget submission should not include Object Code 601000 'unclassified salaries and wages'. (New criteria for Budget and Accounting)

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Additional criteria:

1. Budgetary Accounts:

Reject: Net total for debits and credits should be zero for all budgetary accounts. These are all the accounts that have an offsetting debit and credit accounts (all object codes that start with '4'). (Changed)

2. Fund Balancing:

Perform fund-balancing validations:

(a) First, second and third quarter submissions:

Assets = Liabilities + Fund Equities + Revenues + Expenditures
Debits = Credits

Reject: The FIRMS edit/diagnostic program prints a summary report by CSU Fund which includes totals for all Assets, Liabilities, Budgetary, Fund Equities, Revenues & Expenditures. The submission will be rejected if Assets do not equal Liabilities + Fund Balances + Revenues + Expenditures and the difference is greater than \$1,000.

Reject: The FIRMS edit/diagnostic program prints a summary report for all funds which includes totals for all Assets, Liabilities, Budgetary, Fund Equities, Revenues & Expenditures. The submission will be rejected if total Assets do not equal total Liabilities + total Fund Balances + Revenues + Expenditures and the difference is greater than the \$65,000.

(b) Last Quarter submission:

Pre-closing: Assets = Liabilities + Fund Equities + Revenues + Expenditures
Post-closing: Assets = Liabilities + Fund Equities
Debits = Credits

Reject: The FIRMS edit/diagnostic program prints a summary report by CSU Fund which includes totals for all Assets, Liabilities, Budgetary, Fund Equities, Revenues & Expenditures. The submission will be rejected if Assets do not equal Liabilities + Fund Balances + Revenues + Expenditures and the difference is greater than \$5. (Changed)

Reject: The FIRMS edit/diagnostic program prints a summary report for all funds which includes totals for all Assets, Liabilities, Budgetary, Fund Equities, Revenues & Expenditures. The submission will be rejected if total Assets do not equal total Liabilities + total Fund Balances + Revenues + Expenditures and the difference is greater than the \$150. (Changed)

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Various consolidated reports generated from these files will be submitted to the State Controller's Office, Bureau of State Audits, Department of Finance, bond auditors, and to the CSU Accounting Department (CSU-AD). Thus, it is very important that the necessary steps be taken to ensure the reliability of the data. It is the responsibility of the accounting officer/financial manager to immediately notify the CSU-AD of any known errors contained in the files.

Submission PRIOR to Closing – The FIRMS pre-closing file *may* be submitted 24 hours PRIOR to closing the accounting records. This would allow the Chancellor's Office to review the data to ensure that the data is readable and in balance. This could prevent re-opening the books, making adjustments, and re-closing. After pre-closing data is verified, closing can resume.

The FIRMS pre-closing file will be used for the 1998-99 Schedule 10 budget expenditure report.

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Tape for the State Controller's Office - All Campuses

IBM campuses will submit a year-end SAM 99 report tape to the State Controller. Non-IBM campuses should contact the Administrative Software Development hotline at (562) 951-4320 for tape submittal instruction. This product is created by the SAM99 program with the year-end option.

Send the SAM99 tape to: State Controller's Office
 Division of Accounting and Reporting
 State Government Reports – Budgeting Section
 3301 C Street, Suite 700
 Sacramento, CA 95816

The tape will be used by the State Controller's Office to input the year-end accruals and to prepare their financial reports. The tape is the campus year-end report. The tape replaces the hard copy stipulated in the State Administrative Manual. The certification letter assures the State Controller's Office that the data provided is accurate and reflects the financial condition of the funds authorized to the campus.

An **external label** must be on the tape which includes the following information:

1. Tape Number:
2. Org. Entity Number: -----
3. Campus Name:
4. Contact Person:
 Name:
 Telephone:
 Return Address
5. Tape Proof Total: (Note: This total comes from the SAM99 printed report.)
6. Record Count:

Reporting to the Department of Finance, Office of Financial and Performance Audits

Campuses will not send year-end reports to the Department of Finance, Office of Financial and Performance Audits (FPA).

Business offices must retain a complete set of year-end reports for two years and/or until audited. The FPA staff may review these documents when they arrive to perform regular audits.

SUMMARY

There are numerous steps to complete for the year-end closing. Prepare the special journal entries carefully. Mail only the reports specified to the SCO and CSU.

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If you have questions about which reports are required please contact Ms. Ruth Stipp at (562) 951-4610.

ATTACHMENTS - Additional Information

I. List of Year-End Report Products

This attachment lists the title of each of the required year-end reports and describes which form or Financial Records System (FRS) report product to use for the submission. For information about the automated products, please refer to the FRS Technical Users' Manual. **Do not send any reports to any agency other than those specified.**

II. Memo for Transmittal and Report Certification

The form of this memo is to be used by all campuses for submitting year-end reports. Campus personnel are not required to sign the individual certification pages of any of the reports, except report 14a - Investments Outside the State Treasury.

III. Table of Contents for the Report(s)

There are two Report Table of Contents to be used by all campuses. The Report Tables of Contents list all of the funds and required reports to be submitted. If the CSU sub-fund number is not indicated in the CSU sub-fund number column, then do not submit reports by sub-fund for that fund.

For example: For General Fund 0001, submit only the total fund reports; do not submit any sub-fund reports.

IV. People to Contact If You Have Questions

This list gives the name and telephone number of people to call if you have problems with portions of the year-end closing and reporting process.

V. Instructions for Binding Reports

This page tells how to number and bind the reports.

VI. Report of Bank and Savings and Loan Accounts Outside the State Treasury

There are two report formats and three reports for Banks and Savings and Loan Association accounts outside the State Treasury system.

14a Report of Banks and/or Savings and Loan Associations Accounts Outside the State Treasury (State form 445).

This report format is sent to the State Controller's Office and the State Treasurer's office. This report **must** be signed by the campus chief fiscal officer.

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Include all zero balance accounts on this report.

- 14b Report of Banks and/or Savings and Loan Associations Accounts Outside the State Treasury (Special form).

This report is sent to the CSU Accounting Department, and it will be used by us for a consolidated report to the Bureau of State Audits.

- 14c Reconciliation of general ledger balances to Report 14b.

This report is sent to the CSU Accounting Department.

Report 14c is designed to reconcile Report 14b to the General Ledger balances.

Submit a separate page for each fund if there are funds deposited outside the Treasury. Do not submit reports for funds which do not have funds outside the Treasury. Submit a one-page report indicating "None" if none of the funds have investments outside the State Treasury.

VII. Sample of a Report for Allocation Orders Pending

Submit reports to CSU - Accounting Department.

VIII. Samples of a Statement of Changes in General Fixed Assets and Statement of General Fixed Assets

A separate Report No. 18 and 19 should be prepared for each Governmental Cost Fund, 0001, 0377, 0574, 0658, 0839, 0890, and all 07XX funds.

The Statement of Changes in Fixed Assets (Report No. 18) provides the SCO with information regarding the addition and deletions of fixed assets during the year. The report must include fund name, fund number, agency name, and agency number. Beginning balances should tie to prior year ending balances. If an adjustment needs to be made to the beginning balance, provide a footnote at the bottom of the Report No. 18. Include footnote description and amount of adjustment.

The Statement of General Fixed Assets (Report No. 19) provides information on fixed assets recorded in the General Fixed Assets Group and assures the accuracy and completeness of the agency's fixed asset accounts on year-end financial reports. Report No. 19 includes the total of all fixed assets of an agency, and also provides the detail of fixed assets for each fund. Report 19 is a consolidation of all reports, whereas Report 18 includes the amount of fixed assets for one fund only.

Any construction work in progress (CWIP) recorded on your campus books needs to be reported in a like format. The majority of the CWIP is currently recorded on the Chancellor's Office books and will be reported by the Chancellor's Office. However, this

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is changing as more projects are delegated to the campuses. Thus, it is likely that it will be necessary for some campuses to submit CWIP reports.

These reports must be prepared manually as the FRS does not currently have the capacity to extract the data. In most instances, the campuses will need to estimate the amounts based upon a review of their records.

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Attachment I

List of Year-End Report Products

Attachment II

Transmittal and Report Certification Memo

State of California

Campus Name:

To: Whom It May Concern

Campus Number:
Date:

From: Vice President or Business Manager

Subject: Transmittal of End-of-Fiscal-Year Financial Report (Computer Tape)

Attached is the End-of-Fiscal-Year Financial Report (Computer Tape) for the period ending June 30, 1999 submitted in accordance with instructions from the State Department of Finance, the State Controller, and The California State University Chancellor's Office.

REPORT CERTIFICATION

Campus Name: _____

Campus Number: _____

I hereby certify that the attached report (computer tape), as of June 30, 1999 includes year-end accruals pursuant to Section 7951 of the State Administrative Manual.

I hereby certify (or declare) under penalty of perjury that the attached report (computer tape) is true and correct and that I have not violated any of the provisions of Article IV, Chapter 1, Division 4, Title I Government Code (commencing with Section 1090).

I hereby certify (or declare) that the expenditures shown on the attached financial reports have been made for the purposes stated in the budget, as implemented by the Budget Act, except as the purposes stated have been revised, in accordance with law, by the Department of Finance subsequent to the enactment of the Budget Act.

Subscribed and executed this ____ day of July 1999 at _____, California.

Signed: _____

Type Name: _____

Title: _____
(Financial Manager or Accounting Officer)

I hereby certify (or declare) that the expenditures shown on the attached financial report (computer tape) has been made for the purposes stated in the budget, as implemented by the Budget Act, except as the purposes stated have been revised, in accordance with law, by the Department of Finance subsequent to the enactment of the Budget Act.

Subscribed and executed this ____ day of July 1999 at _____, California.

Signed: _____, President

Type Name: _____

Year-End Report Tape Identification:

Proof Total: \$ _____
Record Count: # _____
Run Date: ____ / ____ / ____
Run Time ____ : ____ : ____
Tape Number: _____

Copies (Required) to:

State Treasurer's Office: (Report #14a only)

State Controller's Office:
Division of Accounting and Reporting
State Government Reports - Budget Section
Attention: Kevin Fujitani

Chancellor's Office:
Accounting Department

Address:

Deposit Section
P.O. Box 1919
Sacramento, CA 95809

3301 C Street, Suite 700
Sacramento, CA 95816

The California State University
Office of the Chancellor
Accounting Department
401 Golden Shore
Long Beach, CA 90802

Attachment III A
Report Tables of Contents
for the Report to
The State Controller

Note: The SAM99 printed report will not be mailed to the State Controller's Office. The SAM99 computer tape will be sent and the State Controller's Office has programs to print a report if needed.

REPORT TABLE OF CONTENTS

CAMPUS NAME: _____

ORGANIZATION ENTITY CODE: ___ ___ ___ ___

State Fund	CSU Sub-fund	Report No.	Description	Page No.
All	XXX		<u>OTHER REPORTS</u>	
		14a	Report of Bank and/or Savings and Loan Associations Accounts outside the State Treasury	
		18	Statement of Changes in General Fixed Assets - (need one for each fund.)	
0001			<u>GENERAL FUND</u>	
		3	Adjustments to Controller's Accounts by Appropriation and by Program	
0377			<u>HIGHER EDUCATION EARTHQUAKE ACCOUNT</u>	
		3	Adjustments to Controller's Accounts by Appropriation and by Program	
0498			<u>HIGHER EDUCATION FEES AND INCOME, CALIFORNIA STATE UNIVERSITY</u>	
		3	Adjustments to Controller's Accounts by Appropriation and by Program	
0574			<u>HIGHER EDUCATION CAPITAL OUTLAY BOND FUND - 1998</u>	
		3	Adjustments to Controller's Accounts by Appropriation and by Program	
0658			<u>1996 HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		3	Adjustments to Controller's Accounts by Appropriation and by Program	
0705			<u>1992-HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		3	Adjustments to Controller's Accounts by Appropriation and by Program	
0782			<u>HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		3	Adjustments to Controller's Accounts by Appropriation	

REPORT TABLE OF CONTENTS

CAMPUS NAME: _____

ORGANIZATION ENTITY CODE: ___ ___ ___ ___

State Fund	CSU Sub-fund	Report No.	Description	Page No.
			and by Program	
0785			<u>1988 HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		3	Adjustments to Controller's Accounts by Appropriation and by Program	
0791			<u>1990 HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		3	Adjustments to Controller's Accounts by Appropriation and by Program	
0890			<u>FEDERAL TRUST FUND</u>	
		7	Pre-closing Trial Balance	
		9	Analysis of Change in Fund Balance	
		20	Statement of Financial Condition	
0942			<u>SPECIAL DEPOSIT FUND</u>	
		7	Pre-closing Trial Balance	
		9	Analysis of Change in Fund Balance	
		20	Statement of Financial Condition	
0996			<u>GENERAL FUND - GENERAL LONG TERM DEBT ACCOUNT</u>	
		7	Pre-closing Trial Balance	
0997			<u>GENERAL FIXED ASSETS ACCOUNT GROUP</u>	
		18	Statement of Changes in General Fixed Assets (By Funding Source)	
		19	General Fixed Asset Report (Use FRS SAM 19 & 19A Pre-closing Trial Balance)	

Attachment III B

Report Tables of Contents

for the Report to

**The California State University
Chancellor's Office**

CSU Accounting Department

REPORT TABLE OF CONTENTS

CAMPUS NAME: _____

ORGANIZATION ENTITY CODE: __ _ _ _

State Fund	CSU Sub-fund	Report No.	Description	Page No.
			<u>ALL FUNDS</u>	
All	XXX	14b	Report of Bank and/or Savings and Loan Association Accounts Outside the State Treasury (Special Form)	
		14c	Reconciliation of General Ledger Balances to 14b	
		3	Adjustments to Controller's Accounts by Appropriation and by program	
		18	Statement of Changes in General Fixed Assets	
0001			<u>GENERAL FUND</u>	
		31	Report of Allocation Orders Pending	
0377			<u>HIGHER EDUCATION EARTHQUAKE ACCOUNT</u>	
		31	Report of Allocation Orders Pending	
0498			<u>HIGHER EDUCATION FEES AND INCOME, CALIFORNIA STATE UNIVERSITY</u>	
		31	Report of Allocation Orders Pending	
0574			<u>HIGHER EDUCATION CAPITAL OUTLAY BOND FUND- 1998</u>	
		31	Report of Allocation Orders Pending	
0658			<u>HIGHER EDUCATION CAPITAL OUTLAY BOND FUND - 1996</u>	
		31	Report of Allocation Orders Pending	
0705			<u>1992 HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		31	Report of Allocation Orders Pending	
0785			<u>1988 HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		31	Report of Allocation Orders Pending	
0791			<u>1990 HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		31	Report of Allocation Orders Pending	

Attachment IV

People to Contact if you have Questions

**The California State University
June 30, 1998
Year-End Reporting**

People To Contact If You Have Questions

State Controller's Office

Questions about specifics required in the SAM99 or
State Controller's Office report tape

Kevin Fujitani..... (916) 322-4671

CSU Accounting Department

Questions about which reports to submit

Ruth Stipp..... (562) 951-4610

Questions about delays in submitting reports

William Musselman..... E-Mail: wmusselman@calstate.edu

Questions about FRS Code Book, Edit Tables, and FIRMS feed

Sedong John..... (562) 951-4279

Questions about allocation orders or budgeted funds available

Sean Boylan..... (562) 951-4610

Administrative Software Development

Questions about FRS/APS year-end report computer programs

Hotline..... (562) 951-4320

Questions about TUMS

Adeline Yoshioka..... (562) 951-4337

FRS Committee Members who are knowledgeable about the journal entries and reporting requirements:

Larry Ware, San Francisco..... (415) 338-2599

Alberta Trytten, Fresno..... (209) 278-4144

Patti Clinton, Humboldt..... (707) 826-4275

Scott Cooke, San Luis Obispo..... (808) 756-2242

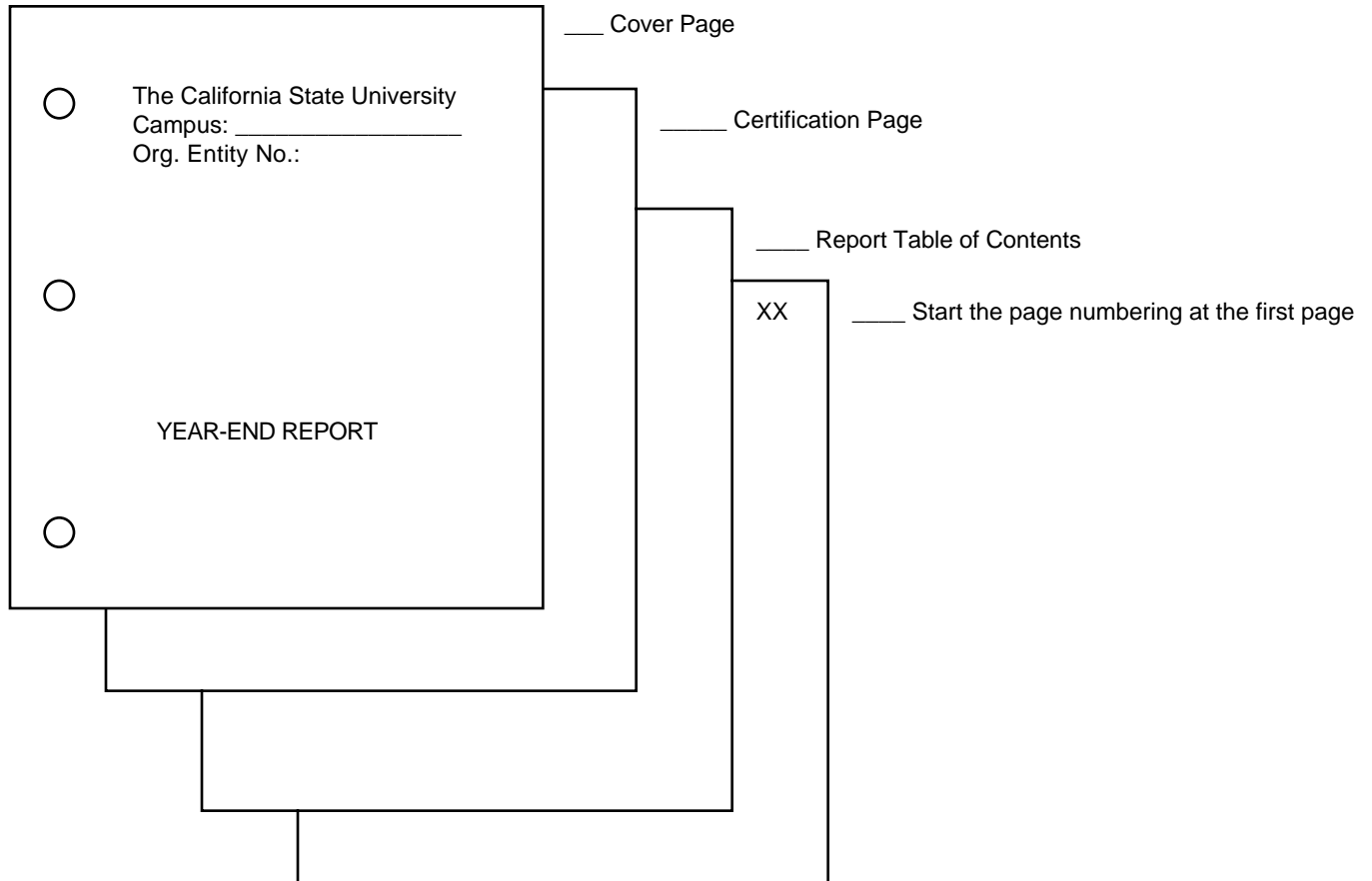
Attachment V

Instructions for Binding Reports

THE CALIFORNIA STATE UNIVERSITY INSTRUCTIONS FOR BINDING REPORTS

NOTE: All report submissions must:

1. Have the pages numbered from one (1) through xxx with large numbers on the top right hand side, starting with the first page after the Table of Contents. Insert the page numbers in the same way and place regardless of which direction the report pages are printed.



2. Be reduced to 8-1/2 x 11 inches.
3. Be bound on the left hand side with a cover and backing.
4. Have labels on the cover which read:

THE CALIFORNIA STATE UNIVERSITY
CAMPUS NAME
AGENCY NUMBER _ _ _ _ _
YEAR-END REPORTS
JUNE 30, 199_

5. Attach an index tab at the beginning of each fund group.

Attachment VI

Report of Bank and Savings and Loan Accounts

Outside the State Treasury

- 14a - State Controller (STD 445)**
- 14b - Auditor General (Special Form)**
- 14c - Reconciliation of General Ledger
Balances to Report 14b**

Note: Report 14a should include all Zero Balance Accounts, even though they have no balance

Attachment VII

Sample Report for Allocation Orders Pending

Attachment IX

FIRMS Transactions for Auxiliary Organizations

Attachment VIII

Samples of Statement of Changes in General Fixed Assets And Statement of General Fixed Assets

OFFICE OF THE CHANCELLOR
STATEMENT OF CHANGES IN GENERAL FIXED ASSETS
6/30/96

STATE G/L ACCOUNT	Balance 6/30/95	Additions	Deletions	Balance 6/30/96
2310 Fixed Assets - Land	\$ 780,123.85	\$ 8,964,229.13		\$ 9,744,352.98
2320 Fixed Assets - Building	13,761,318.65			13,761,318.65
2331 Improvement other than Building	352,091.22			352,091.22
2340 Equipment	16,997,611.20	3,214,630.81	\$ (5,801,512.23)	14,410,729.78
2410 Fixed Assets - Intangible Assets	45,443,875.23	5,845.55	(44,715,386.06)	734,334.72
	<u>\$ 77,335,020.15</u>	<u>\$ 12,184,705.49</u>	<u>\$ (50,516,898.29)</u>	<u>\$ 39,002,827.35</u>

CHANGES IN FIXED ASSETS - BY FUND

State Fund
Number

001 General Fund	\$ 74,326,442.97	\$ 3,195,794.96	\$ (50,224,893.45)	\$ 27,297,344.48
036 Special Accounts for Capital Outlay	120,748.00		(5,313.00)	115,435.00
580 Dormitory Revenue Fund	8,092.00	1.00	(8,093.00)	-
583 Parking Fines & Forfeitures	3,927.31	8,964,229.13	(3,927.31)	8,964,229.13
782 Higher Education Capital Outlay	-	24,680.40		24,680.40
839 Lottery Fund	1,206,654.05		(212,201.97)	994,452.08
947 Special Projects	1,744.08		(1,744.08)	-
948 Trust Fund	1,670,411.74		(60,725.48)	1,609,686.26
	<u>\$ 77,338,020.15</u>	<u>\$ 12,184,705.49</u>	<u>\$ (50,516,898.29)</u>	<u>\$ 39,005,827.35</u>

FIRMS Transactions for Auxiliary Organizations

FIRMS Fields	Activity	Revent	Agency	Sub	Organi	State	Agency	DBI	Year_of	Year_of	Project	Program	Object	Amount	FYS, Positive 4 if decimal places
	Period	Type	Code	Agency Code	zation	Legal Entity	Code	Post	Begin	End	No	Code	Code		
Categories	6	2	4	2	5	4	3	3	4	4	3	4	6	14 (if decimal places)	
Revenues															
Fees	199909	10			000000	6610	560	900	1998	1998	00000	5000	501000		0.00
Investment Income	199909	10			000000	6610	560	900	1998	1998	00000	5000	509999		0.00
Endowment Income	199909	10			000000	6610	560	900	1998	1998	00000	5000	510000		0.00
Federal Grants and Contracts	199909	10			000000	6610	560	900	1998	1998	00000	5000	503100		0.00
State Grants & Scholarships	199909	10			000000	6610	560	900	1998	1998	00000	5000	503200		0.00
Private Gifts, Grants and Contracts	199909	10			000000	6610	560	900	1998	1998	00000	5000	503401		0.00
Sales and Services of Auxiliary Enterprises	199909	10			000000	6610	560	900	1998	1998	00000	5000	504000		0.00
Other Revenues	199909	10			000000	6610	560	900	1998	1998	00000	5000	500000		0.00
Total Revenues															\$0.00
Expenditures															
Education and General:															
Instruction	199909	10			000000	6610	560	900	1998	1998	00000	0100	660000		0.00
Research	199909	10			000000	6610	560	900	1998	1998	00000	0200	660000		0.00
Public Service	199909	10			000000	6610	560	900	1998	1998	00000	0300	660000		0.00
Academic Support	199909	10			000000	6610	560	900	1998	1998	00000	0400	660000		0.00
Student Services	199909	10			000000	6610	560	900	1998	1998	00000	0500	660000		0.00
Institutional Support	199909	10			000000	6610	560	900	1998	1998	00000	0600	660000		0.00
Operation and Maintenance of Plant	199909	10			000000	6610	560	900	1998	1998	00000	0700	660000		0.00
Student Grants & Scholarships	199909	10			000000	6610	560	900	1998	1998	00000	0800	660000		0.00
Other Expenditures:															
Auxiliary Enterprise Expenditures	199909	10			000000	6610	560	900	1998	1998	00000	0001	660000		0.00
Expenses for Plant Facilities	199909	10			000000	6610	560	900	1998	1998	00000	2001	607000		0.00
Interest on Indebtedness	199909	10			000000	6610	560	900	1998	1998	00000	2001	600000		0.00
Interest on Indebtedness	199909	10			000000	6610	560	900	1998	1998	00000	2001	600000		0.00
Other Expenditures	199909	10			000000	6610	560	900	1998	1998	00000	2001	600000		0.00
Total Expenditures															\$0.00
Assets															
Cash	199909	10			000000	6610	560	900	1998	1998	00000	6600	101000		0.00
Investments	199909	10			000000	6610	560	900	1998	1998	00000	6600	100000		0.00
Accounts Receivable	199909	10			000000	6610	560	900	1998	1998	00000	0002	103000		0.00
Allowance for Uncollectible Accounts	199909	10			000000	6610	560	900	1998	1998	00000	0002	104000		0.00
Prepaid Expenses, net	199909	10			000000	6610	560	900	1998	1998	00000	0002	103000		0.00
Due from Other Funds	199909	10			000000	6610	560	900	1998	1998	00000	0002	105000		0.00
Prepaid Expenses	199909	10			000000	6610	560	900	1998	1998	00000	0002	107000		0.00
Fund Assets	199909	10			000000	6610	560	900	1998	1998	00000	0002	110000		0.00
Other Assets	199909	10			000000	6610	560	900	1998	1998	00000	0002	190000		0.00
Total Assets															\$0.00
Liabilities															
Accounts Payable	199909	10			000000	6610	560	900	1998	1998	00000	0002	201001		0.00
Accrued Salaries and Benefits Payable	199909	10			000000	6610	560	900	1998	1998	00000	0002	208001		0.00
Accrued Compensated Absences	199909	10			000000	6610	560	900	1998	1998	00000	0002	208002		0.00
Due to Other Funds	199909	10			000000	6610	560	900	1998	1998	00000	0002	202000		0.00

FIRMS Transactions for Auxiliary Organizations

FIRMS Title	Activity Period	Record Type	Agency Code	Sub-Agency Code	Capital-ation	State Legal Entry	Approp-riat	CRJ Fund	Year of Approv	Year of Budget	Project No	Program Code	Object Code	Amount	FTE Position # or dollar amount
	6	3	4	2	5	4	3	3	4	4	5	2	2	14 (2 decimal places)	
Categories															
Deferred Revenues	199928	10			000000	6610	562	900	1998	1998	00000	6002	255000		0.00
Other Current Liabilities	199926	10			000000	6610	562	900	1998	1998	00000	6002	250000		0.00
Capitalized Lease Obligations	199925	10			000000	6610	562	900	1998	1998	00000	6002	260000		0.00
Notes Payable	199924	10			000000	6610	562	900	1998	1998	00000	6002	261000		0.00
Notes Payable	199923	10			000000	6610	562	900	1998	1998	00000	6002	262000		0.00
Depository Accounts	199922	10			000000	6610	560	900	1998	1998	00000	6002	263000		0.00
Other Long-Term Liabilities	199921	10			000000	6610	560	900	1998	1998	00000	6002	263999		0.00
Total Liabilities														\$0.00	
Fund Balances and Net Assets															
Investment in Fixed Assets	199920	10			000000	6610	560	900	1998	1998	00000	6002	262000		0.00
Fund Balances (Net Assets) Unrestricted	199919	10			000000	6610	560	900	1998	1998	00000	6002	265001		0.00
Fund Balances (Net Assets) Restricted	199918	10			000000	6610	560	900	1998	1998	00000	6002	265099		0.00
Total Fund Balances and Net Assets														\$0.00	

STATE OF CALIFORNIA
**REPORT OF BANK/SAVINGS AND
 LOAN ASSOCIATION ACCOUNT
 OUTSIDE THE TREASURY SYSTEM**

STD. 400 (REV. 8-80)

Please return to:
 State Treasurer's Office
 Securities Clearance Section
 P.O. Box 942809
 Sacramento, CA 94209-0001

This report is required of all State agencies. If no account exists, submit report--noted "No account outside State Treasury." Any account in which State money is deposited, as defined by Government Code 16305.2, and which is not in the centralized State Treasury system will be included in this report.

- (1) Account title and number appearing on bank/savings and loan statement.
- (2) State type of account (savings, checking, certificate of deposit, etc.).
- (3) Brief description and purpose of account.
- (4) Name and address of depository and branch.
- (5) Date of Department of Finance approval (G Code 16305.3) or citation if authorized by statute.
- (6) Book balance of account as of June 30.

DEPARTMENT NAME AND ADDRESS

Governmental Accounting Advisory Board (1234)

FOR FISCAL YEAR ENDED
 JUNE 30,

(1) ACCOUNT TITLE AND NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN	(5) AUTHORITY	(6) BALANCE
Electronic Funds Transfer and Descriptive Transactions Account No. 659-6-98012	Checking	Accept credit card payments.	First Interstate Bank P.O. box 3666 Terminal Annex Los Angeles, CA 90051	10-22-93 DOF Approved	\$0.00 Closed on 3-20-96
Electronic Funds Transfer Account No. 1489-4-80550	Checking	Collect registration fee from rental car companies.	Bank of America 900 8th Street Sacramento, CA 95814	10-02-92 DOF Approved	\$0.00
Change Order Accounting	Checking	Field Offices use account to obtain change from Bank of America.	Bank of America 900 8th Street Sacramento, CA 95814	10-15-92 DOF Approved	\$10,000.00
Deposit Management System Account No. 1489-6-80578	Savings	Daily Collection transfer for Field Offices and Auto Clubs.	Bank of America 900 8th Street Sacramento, CA 95814	6-16-93 DOF Approved	\$0.00

I certify (or declare) under penalty of perjury that the foregoing 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 1050).

SIGNATURE

TYPE OF PRINT NAME AND TITLE

TELEPHONE NUMBER

DATE SIGNED

CSU, [REDACTED]
 Fund 948 Trust Fund
 Reconciliation of General Ledger Balances to Report 14b
 as of 6-30-98

ORGANIZATION ENTITY NAME: California State University, [REDACTED]
 ORGANIZATION ENTITY NUMBER: [REDACTED]

State General Ledger #	Description	Preclosing Trial Balance Amount	Investments Outside State Treasury**				Investments Inside St. Treasury
			Govt Secs	CD's	Pooled Inv	Equity Secs	
1160	Cash with Banks and Savings & Loans						
1180	Cash with Fiscal Agents						
1230	Investments in Time Deposits						
2011	Investments in Securities at Cost	\$35,818.79	\$3,093.44			\$32,725.35	
2012	Investment in Securities						
2013	Premium on Securities						
2014	Discount on Securities						
2090	Investments in MetWest	\$3,053,715.82			\$3,053,715.82		
2720	Securities Other Held in Trust						
Total Investments Reported		\$3,089,534.61	\$3,093.44	\$0.00	\$3,053,715.82	\$32,725.35	\$0.00

** Note report will include all categories of investments on report 14b