

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore
Long Beach, California 90802-4210
(562) 951-4610

Date: May 30, 2000 **Code:** AD 00-04

To: Vice Presidents for Administration

DUE DATE: July 31, 2000

From: William P. Musselman
Acting Director of Accounting
Business and Finance

Subject: Year-End Financial Report Instructions

Attached are special instructions for preparation of the year-end reports. Year-end reports are to be submitted on or before July 31, 2000. Copies of these instructions should be provided to personnel in the accounting office and budget office who participate in the year-end closing.

The year-end instructions issued by the State Controller's Office (SCO) may appear to be in conflict with the CSU year-end report instructions. However, use of the SAM99 tape eliminates the need for submitting a substantial number of reports identified in the State Administrative Manual.

The printed reports and the feed to the FIRMS Data Base must be in agreement. The certification of year-end reports will apply to the machine readable feeds and the printed reports.

Campuses must also submit their auxiliary organizations' year-end financial data in the FIRMS format. Campuses are required to append the auxiliary submittal to their data and transmit it along with their own submission.

If you have questions about which reports are required please contact Ms. Ruth Stipp at (562) 951-4610 or rstipp@calstate.edu. If you have questions about data feeds for the FIRMS please contact Ms. Roya Mehrfar via email at rmehrfar@calstate.edu. Questions regarding the FIRMS information content should be forwarded to Mr. Sedong John at sjohn@calstate.edu. Contact Mr. William P. Musselman via e-mail at wmusselman@calstate.edu immediately if you anticipate that the year-end reports, paper, and data feeds will not be submitted by July 31, 2000.

WPM:RES:tp AD 00-04

Distribution: Financial Managers
(w/ Attachments) Accounting Officers
Budget Officers
Chancellor's Office
Mr. Bill Stephenhagen, State Controller's Office

SPECIAL INSTRUCTIONS

for

June 30, 2000

YEAR-END REPORTING

Prepared by:

The California State University Accounting Department

**The California State University
Office of the Chancellor
401 Golden Shore, 5th Floor
Long Beach, California 90802-4210
(562) 951-4610**

**The California State University
June 30, 2000
Year-End Reporting
Special Instructions**

TABLE OF CONTENTS

Description	Page Number
INTRODUCTION	1
GENERAL INFORMATION	1
CHANGES TO YEAR -END REPORTING	1
AREAS OF SPECIAL CONCERN	3
ALL FUNDS	5
Balancing Transfers To and From Other Appropriations.....	5
Encumbrances Recording - All Funds.....	5
GOVERNMENTAL FUNDS	7
Negative Expenditures - All Allocated Funds.....	7
“Recharges” - General Fund.....	7
Reverting Appropriations - Clearing the Accounts.....	7
Revenues - General Fund and Fund 498.....	7
Revolving Fund - Revolving Fund 998.....	8
ENTERPRISE, TRUST, AND LOTTERY FUNDS	9
Budget Balances.....	9
Fund Balance.....	9
Operating Clearing Accounts.....	9
Accounts Receivable Reserve for Uncollectible Accounts.....	9
Year-End Accruals.....	9
Encumbrances.....	9
Federal Trust Fund 890.....	9
Machine Readable Submissions (Reports) - FIRMS	11
Financial Information Records Management System (FIRMS).....	11
Tape for the State Controller - All Campuses.....	14
Reporting to the Department of Finance, Office of Financial and Performance Audits.....	14
SUMMARY	14

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

TABLE OF CONTENTS

Description

ATTACHMENTS - Additional Information

- I. List of Year-End Report Products
- II. Memo for Transmittal and Report Certification
- III. Table of Contents for the Reports
- IV. People to Contact If You Have Questions
- V. Instructions for Binding Reports
- VI. Report of Banks and Savings and Loan Association Accounts
Outside the State Treasury
- VII. Sample of Report for Allocation Orders Pending
- VIII. Sample of a Statement of Changes in General Fixed Assets
and Statement of General Fixed Assets
- IX. FIRMS Transactions for Auxiliary Organizations
- X. Year-End Report Checklist
- XI. Award for Excellence Criteria

The California State University

June 30, 2000

Year-End Reporting

Special Instructions

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

Deadline Dates: All year-end reports, SAM99 tapes and FIRMS submissions are to be submitted on or before July 31, 2000.

Changes to State Controller's Year-End Reporting: The following changes apply to year-end reports for fiscal year ending June 30, 2000.

- Due To's and Due From's: The Due To's and Due From's for the same fund, General Ledger Accounts 3114.XXXX and 1410.XXXX, respectively, should be reported separately and NOT netted together. (For example: In the General Fund there may be Due From Continuing Education in 1410.0573 of \$100 and a Due To Continuing Education in 3114.0573 for \$60. You would report both—NOT the net of \$40 in 1410.0573)
- A/R & Allowances & Provisions: They must relate directly to each other. For example: The Allowance for A/R – Abatement State G/L #1311 must contain the subsidiary number (in this example -0311). Therefore, when booking the allowances or provisions at year-end, make sure the subcode for the allowance maps directly to the proper A/R. It is not appropriate to use one allowance account for all A/R accounts.
- Year-End Checklist: The State Controller has included in its Year-End Training Manual a Checklist for agencies to use to ensure that the year-end reports are accurate, complete and comply with the State Controller's Year-End Instructions. Please refer to Attachment X..
- Award for Excellence Criteria: The State Controller provided a copy of their checklist for evaluating an agency for the Award for Achieving Excellence in Financial Reporting at its Year-End Training this year and allowed those who attended the training to review their files. Refer to Attachment XI for the checklist and below
-

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

for a listing of the common errors found on CSU reports.

In addition, they distributed a copy of their worksheet and calculations to test Criteria Number 8 on Evaluation form, "Prior Year accruals are within 10% of expenditures and revenues realized in the current year." (Also included in Attachment XI, along with the statistics on past recipients).

Most Common Errors of CSU:

- (1) Criteria #1 – Reports were received after the due date.
 - (2) Criteria #2 – an inaccurate certification letter was submitted (mostly because certification did not include a contact person and telephone number for each fund.)
 - (3) Criteria #3 – All required reports were either not received or a note was not included on the certification that the report was "not required."
 - (4) Criteria #8 – Prior year accruals exceeded 10% of expenditures and revenues realized in the current year.
 - (5) An old, outdated version of the Report 14 is still being used by some campuses. Report of Bank/Savings and Loan Association Account Outside the Treasury System. STD.445 was revised 6-98, see 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*.
- **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.
 - **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.) *However, by attaching and referring to the Table of Contents in the Certification Letter, and by modifying the Table of Contents to include a contact person and phone number, this will fulfill the requirements of the certification letter as long as the following are included.*
 - (1) date,
 - (2) agency name,
 - (3) agency number,
 - (4) a list of fund names and fund numbers submitted,
-

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

- (5) a list of the reports submitted within each fund (if nothing to report, this should be stated on the certification.),
- (6) a contact person and phone number for each set of reports or funds.

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

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.

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. *Due To Other Appropriations* and *Due From Other Appropriations* should equal, and *Due To* and *Due From Other Funds* should net to zero and be from other funds. 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 14, Report of Bank/Savings and Loan Association Account Outside the Treasury System, should include all Zero Balance Accounts, even though they have no balance.
-

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

- 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.
- 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.

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

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

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.

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

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.

Entries for Allocation Orders Pending - All Funds

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

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

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 96/97 will not revert until 6/30/2001 and balances will roll into Ledger 35XXXX. General Fund Support Ledger FY 97/98 will not revert until 6/30/2002 and balances will roll into Ledger 34XXXX.

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

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

(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).

The California State University
June 30, 2000
Year-End Reporting

Special Instructions

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).

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).

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

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.

The California State University
June 30, 2000
Year-End Reporting

Special Instructions

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' year-end financial data in FIRMS. Auxiliaries are only required to report revenues and expenditures at a summary level (see Attachment IX, sample worksheet). Campuses can FTP/download last year's Aux. Worksheet from FIRMS server electronically, and update the worksheet with financial summaries for 99/00 fiscal year. The Auxiliary Org. 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/financialAssets/dedtoc.htm>. All three files must be received by July 31, 2000.

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).

4. 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.
-

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

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)

1. 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)

2. 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)

3. FTE Position:

(a) Reject: Full Time Equivalent Position can not 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 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)

4. 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)

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

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 account (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)

The California State University

June 30, 2000

Year-End Reporting

Special Instructions

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.

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

**The California State University
June 30, 2000
Year-End Reporting
Special Instructions**

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.

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.

- 14 Report of Banks and/or Savings and Loan Associations Accounts Outside the State Treasury (State form 445, REVISED 6-98).

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.

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).

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

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 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.

**The California State University
June 30, 2000
Year-End Reporting**

Special Instructions

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.

INDEX OF ATTACHMENTS

- I. List of Year-End Report Products
- II. Transmittal and Report Certification Memo
- III. Report Tables of Contents
 - A. State Controller
 - B. CSU Accounting Department
- IV. People to Contact if you have Questions
- V. Instructions for Binding Reports
- VI. Report of Bank and Savings and Loan Accounts Outside the State Treasury
- VII. Sample Report for Allocation Orders Pending
- VIII. Samples of a Statement of Changes in General Fixed Assets and Statement of General Fixed Assets
- IX. FIRMS Transaction for Auxiliary Organizations
- X. Year-End Reports Checklist
- XI. Award for Excellence Criteria

Attachment I

List of Year-End Report Products

ATTACHMENT I

THE CALIFORNIA STATE UNIVERSITY
LIST OF YEAR-END REPORT PRODUCTS

Item Number	Report or Document Description	Distribution	Commen
1	Report of Accruals to Controller's Accounts	Not required	Information contain trail.
2	Accrual Worksheet	Not required	Information contain trail.
3	Adjustment to Controller's Accounts	Send to State Controller	Submit on Controll Form 576). A sumr program is to be p numbered. Thes attachment which reason for each ; disclose reason o restatement of the the Controller's Off these adjustments.
4	Final Statement of Revenue	Not required	Information contain trail.
5	Final Budget Report	Save for post audit	FRS Product SAM€
7	Pre-closing Trial Balance	Send to State Controller	FRS Product SAM€
8	Post-closing Trial Balance	Save for post audit	FRS Product SAM€
9	Analysis of Change in Fund Balance	Send to State Controller	FRS Product SAM€
11	Bank Reconciliation	Save for post audit	FRS Product SAM every checking acc
12	Analysis of Cash in Transit	Save for post audit	
13	Report of Expenditures of	Not required	

ATTACHMENT I

THE CALIFORNIA STATE UNIVERSITY
LIST OF YEAR-END REPORT PRODUCTS

Item Number	Report or Document Description	Distribution	Comments
	Federal Funds		
14a	Report of Bank and/or Savings & Loan Assn. Outside State Treasury	Send to State Controller and State Treasurer	(State Form 445) Do not include LAI
14b	Report of Bank and/or Savings & Loan Assn. Outside State Treasury	Send to CSU Accounting Department (Special Report for Bureau of Audits)	Use the form per A Do not include LAI
14c	Reconciliation of General Ledger Balances to 14b	Send to CSU Accounting Department (Special Report for Bureau of Audits)	Use the form per A
16	Schedule of Accounts Receivable	Save for post audit	
17	Schedule of Accounts Payable	Save for post audit	FRS Product SAM1
18	Statement of Changes in General Fixed Assets	Send to State Controller	FRS Product SAM1
19	General Fixed Assets Report	Send to State Controller	The report should r assets. For this re SAM 19A.
20	Statement of Financial Condition	Send to State Controller	FRS Product Sam reflected in Attachi
22	Statement of Contingent Liabilities	Send to State Controller and to CSU Accounting Department	Submit only if cont Section 7979 - Sec
23	Report and Explanation of Due To and Due From Other Funds	Save for post audit	FRS Product SAM1

Attachment II

Transmittal and Report Certification Memo

State of California

Campus:

To: Whom It May Concern

Agency 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, 2000 submitted in accordance with instructions from the State Department of Finance, the State Controller, and The California State University Chancellor's Office.

REPORT CERTIFICATION

CampusName:

AgencyNumber:

**Reports Submitted: SAM99 Tape for Governmental Funds
Reports listed on attached Table of Contents**

(The Contact Person and Phone Number is the Accounting Officer certifying below unless otherwise indicated on the Table of Contents.)

I hereby certify that the attached report (computer tape), as of June 30, 2000 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).

Subscribed and executed this ____ day of July 2000 at _____, California.

Signed: _____

Type Name: _____

Title: _____ Phone # _____
(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 2000 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: Bill Stephenhagen

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, 5th Floor
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			<u>OTHER REPORTS</u>	
		14	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 where fixed assets are recorded {if other than Fund 997}.)	
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	

REPORT TABLE OF CONTENTS

CAMPUS NAME: _____

ORGANIZATION ENTITY CODE: ___ ___ ___ ___

State Fund	CSU Sub-fund	Report No.	Description	Page No.
0782			<u>HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		3	Adjustments to Controller's Accounts by Appropriation 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	
0658			<u>1996 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	
0705			<u>1992 HIGHER EDUCATION CAPITAL OUTLAY BOND FUND</u>	
		31	Report of Allocation Orders Pending	

REPORT TABLE OF CONTENTS

CAMPUS NAME: _____

ORGANIZATION ENTITY CODE: ___ ___ ___ ___

State Fund	CSU Sub-fund	Report No.	Description	Page No.
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 Each Funding Source)	
		19	General Fixed Asset Report (Use FRS SAM19 & 19A Pre-closing Trial Balance)	

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

Bill Stephenhagen..... (916) 322-5088

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) 951-4577

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

Andrew Tran..... (562) 951-4312

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

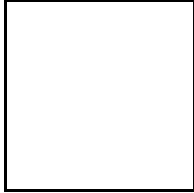
Attachment V

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, 200_

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, Revised 6-98)**
- 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.

STATE OF CALIFORNIA

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

STD. 445 (REV. 6-98)

Please return to:

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

DEPARTMENT NAME AND ADDRESS				FOR FISCAL YEAR ENDED	
(1) ACCOUNT TITLE AND NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN	(5) AUTHORITY	(6) BALANCE

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 1090).

SIGNATURE _____ TELEPHONE NUMBER _____ DATE SIGNED _____
()

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

STD. 445 (REV. 6/88)

This report will be 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 (Go Code 16305.3) or citation if authorized by statute.
- (6) Book balance of account as of June 30.

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

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 fees 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 1090).

SIGNATURE

TYPE OR 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	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				
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

actgk9

Attachment VI
 Report 14c

ORGANIZATION ENTITY NAME: _____
 ORGANIZATION ENTITY NO: _____

FUND NAME: _____
 FUND NUMBER: _____

SCHEDULE OF INVESTMENT TYPES BY FUND
 BANK AND SAVINGS AND LOAN ASSOCIATION ACCOUNTS
 OUTSIDE THE STATE TREASURY SYSTEM
 AS OF: _____

AUDITOR GENERAL REPORT

TYPE OF INVESTMENTS	AMOUNT	REGISTERED/INSURED NAME (On the Investment Account)	INVESTMENTS HELD BY (Name of Banks or Agents)	AUTHORITY TO INVEST (For Agency)	PURPOSE OF ACCOUNT
U.S. Government Securities and U.S. Gov't Agency Securities					
Canadian Government Securities					
State and Municipal Securities					
Certificate of Deposits					
Banker's Acceptance					
Commercial Paper					
Corporate Bonds					
Mortgage Loans and Notes					
Other Debt Securities					
Repurchase Agreements					
Equity Securities					
Real Estate					
Investments Agreements					
Mutual Funds					
Other Investments (Specify:					

TOTAL INVESTMENTS \$ _____

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 10190)

Signature: _____ Type or Print Name and Title: _____ Date: _____

Attachment VII

Sample Report for Allocation Orders Pending

CALIFORNIA STATE UNIVERSITY
 ALLOCATION ORDERS PENDING
 AS OF JUNE 30, 1998

FUND: 0001000 GENERAL FUND

AGENCY: CALIFORNIA STATE UNIVERSITY

(NAME & #)

	0001000-1996-001-01 Support	0001000-1996-001-7C Amount Payable From Item 6610-001-498	0001000-1996-001-90 Reimbursements
A.O. 97-287	\$ <36,210.00>	\$ 80,522.00	\$ <44,312.00>
A.O. 97-302		3,193.00	< 3,193.00>
R.A.O. 97-21		<934.00>	934.00
A.O. 97-22	<21,471.00>	25,018.00	< 3,547.00>
TOTAL	\$ <57,681.00>	\$ 107,799.00	\$ <50,118.00>

Attachment VIII

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

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

	Debit Balance	Credit Balance
General Fixed Assts		
Land	\$ 9,744,352.98	
Building	13,761,318.65	
Improvements other than Buildings	352,091.22	
Equipment	14,410,729.79	
Intangible Assets	734,334.72	
Investment in General Fixed Assets		
General Fund		\$ 27,297,344.48
Special Accounts for Capital Outlay		115,435.00
Higher Education Capital Outlay Bond Funds		8,964,229.13
CSU Lottery Education Fund		1,016,132.48
Trust Fund		1,609,686.26
	\$ 39,002,827.36	\$ 39,002,827.35

1 General Fixed Assets Account Group is self-balancing. Total General Fixed Assets must equal total Investment in General Fixed Assets

2 Investment in General Fixed Assets is a credit account used to offset the reported General Fixed Assets. Investment indicates the source of the monies from which the Genral Fixed Assets are acquired.

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	Balance 6/30/95	Additions	Deletions	Balance 6/30/96
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	1744.08		(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>

TOTAL GENERAL FIXED ASSETS

Attachment IX

FIRMS Transactions for Auxiliary Organizations

Auxiliary Organization Information Needed for IPEDS

FIRMS Fields	Activity_ Period	Record _Type	Agency_ Code	Sub_ Agency_ Code	Organiz- ation	State_ Legal_ Entity	Approp _ref	CSU _Fund	Year_of _Approp	Year_of _Budget	Project_ No	Program_ Code	Object _Code	Amount	FTE_ Positions 4 [2 decimal places]
	6	2	4	3	6	4	3	3	4	4	5	4	6	14 [2 decimal places]	
Categories															
Revenues															
Fees	200010	10			000000	6610	560		1999	1999	00000	5000	501110		0.00
Investment Income	200010	10			000000	6610	560		1999	1999	00000	5000	508090		0.00
Endowment Income	200010	10			000000	6610	560		1999	1999	00000	5000	510090		0.00
Federal Grants and Contracts	200010	10			000000	6610	560		1999	1999	00000	5000	503107		0.00
State Grants & Scholarships	200010	10			000000	6610	560		1999	1999	00000	5000	503290		0.00
Private Gifts, Grants and Contracts	200010	10			000000	6610	560		1999	1999	00000	5000	503401		0.00
Sales and Services of Auxiliary Enterprises	200010	10			000000	6610	560		1999	1999	00000	5000	504090		0.00
Other Revenue	200010	10			000000	6610	560		1999	1999	00000	5000	580090		0.00
Total Revenue														\$0.00	
Expenditures															
Education and General:															
Instruction															
Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	100	601000		0.00
Other Expenditures	200010	10			000000	6610	560		1999	1999	00000	100	660090		0.00
Research															
Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	200	601000		0.00
Other Expenditures	200010	10			000000	6610	560		1999	1999	00000	200	660090		0.00
Public Service															
Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	300	601000		0.00
Other Expenditures	200010	10			000000	6610	560		1999	1999	00000	300	660090		0.00
Academic Support															
Library Expenditures															
Acquisition of Library Materials	200010	10			000000	6610	560		1999	1999	00000	401	608000		0.00
Library Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	401	601000		0.00
Other Library Expenditures	200010	10			000000	6610	560		1999	1999	00000	401	660090		0.00
Other Academic Support Expenditures															
Other Academic Support Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	400	601000		0.00
Other Academic Support Other Expenditures	200010	10			000000	6610	560		1999	1999	00000	400	660090		0.00
Student Services															
Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	500	601000		0.00
Other Expenditures	200010	10			000000	6610	560		1999	1999	00000	500	660090		0.00
Institutional Support															
Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	600	601000		0.00
Other Expenditures	200010	10			000000	6610	560		1999	1999	00000	600	660090		0.00
Operation and Maintenance of Plant															
Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	700	601000		0.00
Utilities	200010	10			000000	6610	560		1999	1999	00000	704	605000		0.00
Other Expenditures	200010	10			000000	6610	560		1999	1999	00000	700	660090		0.00
Student Grants & Scholarships															
Student Grants & Scholarships - Federal	200010	10			000000	6610	560		1999	1999	00000	800	610001		0.00
Student Grants & Scholarships - State	200010	10			000000	6610	560		1999	1999	00000	800	609003		0.00
Student Grants & Scholarships - Private	200010	10			000000	6610	560		1999	1999	00000	800	609007		0.00
Student Grants & Scholarships - Institutional	200010	10			000000	6610	560		1999	1999	00000	800	609008		0.00
Other Expenditures:															
Auxiliary Enterprise Expenditures															
Salaries & Wages	200010	10			000000	6610	560		1999	1999	00000	2001	601000		0.00
Other Expenditures	200010	10			000000	6610	560		1999	1999	00000	2001	660090		0.00

Auxiliary Organization Information Needed for IPEDS

Expended for Plant Facilities														
Expended for Equipment Purchase	200010	10			000000	6610	560		1999	1999	00000	706	607009	0.00
Expended for Construction	200010	10			000000	6610	560		1999	1999	00000	706	607006	0.00
Expended for Land Purchase	200010	10			000000	6610	560		1999	1999	00000	706	607002	0.00
Retirement of Indebtedness	200010	10			000000	6610	560		1999	1999	00000	706	660007	0.00
Interest on Indebtedness	200010	10			000000	6610	560		1999	1999	00000	706	660006	0.00
Total Expenditures														\$0.00
Assets														
Cash and cash equivalents	200010	10			000000	6610	560		1999	1999	00000	9002	101000	0.00
Investments	200010	10			000000	6610	560		1999	1999	00000	9002	108090	0.00
Accounts Receivable	200010	10			000000	6610	560		1999	1999	00000	9002	103000	0.00
Allowance For Uncollectable Accounts	200010	10			000000	6610	560		1999	1999	00000	9002	104000	0.00
Pledges Receivable, net	200010	10			000000	6610	560		1999	1999	00000	9002	103007	0.00
Due From Other Funds	200010	10			000000	6610	560		1999	1999	00000	9002	105000	0.00
Prepaid Expenses	200010	10			000000	6610	560		1999	1999	00000	9002	107090	0.00
Fixed Assets														
Land	200010	10			000000	6610	560		1999	1999	00000	9002	110001	0.00
Buildings	200010	10			000000	6610	560		1999	1999	00000	9002	110002	0.00
Equipment	200010	10			000000	6610	560		1999	1999	00000	9002	110006	0.00
Other Assets	200010	10			000000	6610	560		1999	1999	00000	9002	190090	0.00
Total Assets														\$0.00
Liabilities														
Accounts Payable	200010	10			000000	6610	560		1999	1999	00000	9002	201001	0.00
Accrued Salaries and Benefits Payable	200010	10			000000	6610	560		1999	1999	00000	9002	208001	0.00
Accrued Compensated Absences	200010	10			000000	6610	560		1999	1999	00000	9002	208002	0.00
Due to Other Funds	200010	10			000000	6610	560		1999	1999	00000	9002	202000	0.00
Deferred Revenues	200010	10			000000	6610	560		1999	1999	00000	9002	205000	0.00
Other Current Liabilities	200010	10			000000	6610	560		1999	1999	00000	9002	250004	0.00
Capitalized Lease Obligations	200010	10			000000	6610	560		1999	1999	00000	9002	260002	0.00
Notes Payable	200010	10			000000	6610	560		1999	1999	00000	9002	261000	0.00
Bonds Payable	200010	10			000000	6610	560		1999	1999	00000	9002	262000	0.00
Depository Accounts	200010	10			000000	6610	560		1999	1999	00000	9002	206001	0.00
Other Long-Term Liabilities	200010	10			000000	6610	560		1999	1999	00000	9002	263090	0.00
Total Liabilities														\$0.00
Fund Balances and Net Assets														
Investment in Fixed Assets	200010	10			000000	6610	560		1999	1999	00000	9002	302000	0.00
Fund Balances (Net Assets) Unrestricted	200010	10			000000	6610	560		1999	1999	00000	9002	305021	0.00
Fund Balances (Net Assets) Restricted	200010	10			000000	6610	560		1999	1999	00000	9002	303090	0.00
Unexpended Plant	200010	10			000000	6610	560		1999	1999	00000	9002	305001	0.00
Funds for retirement of plant debt Balance	200010	10			000000	6610	560		1999	1999	00000	9002	304001	0.00
Funds for renewals and replacement Balance	200010	10			000000	6610	560		1999	1999	00000	9002	304002	0.00
Total Fund Balances and Net Assets														\$0.00
Total Revenues, Expenditures, Assets, Liabilities, and Fund Balances and Net Assets														\$0.00

- Note:
- (1) Information needs to be provided for applicable line items by the type of funds defined below. Depending on the operational nature of the auxiliary organizations, not all fund types may be applicable. For example, auxiliary organizations at some campuses may have only current funds and endowment funds.
 - (2) The amounts reported here should tie to the amounts in GAAP financial statements.
 - (3) Each auxiliary organization needs to be identified by Sub Agency Code listed in the FIRMS manual.
 - (4) Debit amounts should be entered as positive numbers and credit amounts should be entered as negative numbers.
 - (5) The dollar amounts must self-balance (i.e., the total amounts must add up to zero) for each applicable CSU Fund within each auxiliary organization.

Auxiliary Organization Information Needed for IPEDS

CSU Funds for Auxiliary Organizations	
CSU Fund 901	Auxiliary Organization - Current Funds Unrestricted
CSU Fund 902	Auxiliary Organization - Current Funds Restricted
CSU Fund 903	Auxiliary Organization - Endowment Funds
CSU Fund 904	Auxiliary Organization - Quasi Endowment Funds
CSU Fund 905	Auxiliary Organization - Plant Funds
CSU Fund 906	Auxiliary Organization - Plant Funds - Debt Service
CSU Fund 907	Auxiliary Organization - Plant Funds - Renewals & Replacement
CSU Fund 908	Auxiliary Organization - Loan Funds
CSU Fund 909	Auxiliary Organization - Agency Funds

Summary of differences between FIRMS data submitted in July and IPEDS data submitted in October

FIRMS Data Submitted in July Before GAAP Audit	IPEDS Data Submitted in November After GAAP Audit
Does not contain GAAP adjustments. Reported under one CSU Fund 900 (Auxiliary Organization). Amounts are reported at program category level.	Should report amounts as included in GAAP financial statements. Reported for each applicable GAAP fund classification. Amounts are reported for line items needed for IPEDS.

Attachment X

Year-End Reports Checklist

Year-End Reports Checklist

All Reports:

- _____ 1. Agency name, organization code, fund name, and fund number appear on all reports.
- _____ 2. Reports have been prepared for all funds that had activity during the reporting year and/or balances at June 30.
- _____ 3. Agency obtained prior approval from the State Controller's Office (SCO) to use computer-generated year-end reports.
- _____ 4. Reports for Bond Funds and Special Deposit Funds have been prepared for each subfund.
- _____ 5. Reports have been prepared for non-treasury trust funds (Fund No. 0990) (i.e., money or property held in trust by a state agency that is not required to be deposited in a fund in the State Treasury).
- _____ 6. "SCO Use Only" areas on Report 1, 3, and 7 are left blank.

Certification letter:

- _____ 1. Agency name and organization code appear on the letter.
- _____ 2. Fund names and numbers are listed for all funds being reported.
- _____ 3. For each fund and/or subfund on the letter, all required reports are listed. If there are no amounts to report, include the statement "No Amounts to Report" beside the appropriate report number.
- _____ 4. Contact names and phone numbers are listed.
- _____ 5. Included on the letter is a statement certifying the listed reports as being true and correct and signed by the officer responsible for fiscal administration.

Report of Accruals to Controller's Accounts (Report No. 1):

- _____ 1. Agency name, organization code, fund name, and fund number appear on every page.
- _____ 2. All amounts appear in dollars and cents and with dollar signs.
- _____ 3. Amount and encumbrance columns are left blank for accounts without accruals and encumbrances.
- _____ 4. Total debits equal total credits for accruals and encumbrances.
- _____ 5. Credit amounts appear without brackets or minus signs.

- _____ 6. General ledger account numbers are the lowest level from the Uniform Codes Manual.
- _____ 7. For accruals to Due From Other Funds (GL 1410) and Due To Other Funds (GL 3114), subsidiary numbers are shown reflecting the fund number of the other fund involved.
- _____ 8. For Prepayments to the Architecture Revolving Fund (GL 1730) and corresponding Reserve for Prepaid Items (GL 5350), fund number 0602 is shown as the subsidiary number.
- _____ 9. Subsidiary numbers do not appear for Due From Other Appropriations (GL 1420) and Due to Other Appropriations (GL 3115).
- _____ 10. For Allowance for Uncollectible Accounts (GL 1390) and Provision for Deferred Receivables (GL 1600), subsidiary numbers are shown reflecting the general ledger account number for the related receivable preceded by a zero.
- _____ 11. Prepayment to Service Revolving Fund (GL 1730.0666) are not included on the report.
- _____ 12. Debit and credit signs for encumbrances are the same as the related accruals.
- _____ 13. Encumbrances reported for assets and liabilities do not exceed the related accruals.
- _____ 14. Encumbrances reported for each appropriation do not exceed the accrued payables as shown on the Accrual Worksheet (Report No. 2)
- _____ 15. For encumbrances funded by reimbursements, encumbrances are reported for the reimbursement account and corresponding receivable account.
- _____ 16. Encumbrances are not shown for Claims Field (GL 3020).
- _____ 17. Accruals are not reported for Encumbrances (GL 6150) and Reserve for Encumbrances (GL 5350).
- _____ 18. Accruals and/or encumbrances to accounts not preprinted on Form 571C are posted to Form 571D.
- _____ 19. No expenditure or transfer accruals are reported for reverted appropriations that will not be revived by SCO in the current year.
- _____ 20. Accruals for abatements or reimbursements to reverted appropriations are credited to Refunds to Reverted Appropriations. The fiscal year will be prior year.

- _____ 21. Accruals on Forms 571A, 571B, and 571A/B agree with column totals on Report No. 2 (Deferred Credits column may contain accruals for more than one general ledger account, which should be included on these forms as separate).
- _____ 22. Accruals on Forms 571A, 571B, and 571A/B agree with the general ledger account balances on the Post-Closing Trial Balance (Report No. 8) and the Pre-Closing Trial Balance (Report No. 7), excluding the nominal accounts and Fund Balance-Clearing or amounts already on the Controller's balances.
- _____ 23. Accruals on Forms 571C and 571D agree with the Net Total Accruals Per Agency column on Report No. 2, but with the opposite signs.
- _____ 24. For Revenue Collected in Advance (GL 3410) or Reimbursements Collected in Advance (GL 3420), the accrual amount does not include amounts previously remitted to SCO; the amount reported should only include the amount remaining in General Cash as of June 30.
- _____ 25. Agency General Cash (GL 1110) has a debit balance.
- _____ 26. General Ledger account number agrees with account description.
- _____ 27. Surplus Money Investment Fund quarterly or semi-annual interest earned as of June 30 is accrued.
- _____ 28. For every amount, there is a "D" or "C" listed in the "D/C" column.
- _____ 29. Font size for accounts and amounts is not smaller than 10.

Accrual Worksheet (Report No. 2)

- _____ 1. Column totals agree with the general ledger account balances on Report No. 8 and Report No. 7, excluding the nominal accounts and Fund Balance-Clearing. (Deferred Credits column on Report No. 2 may contain accruals for more than one general ledger account.)
- _____ 2. Fore Revenue Collected in Advance (GL 3410) or Reimbursements Collected in Advance (GL 3420), the amount reported does not include the amounts previously remitted to the SCO; the amount reported should only include the amount in General Cash.
- _____ 3. Prepayments to Other Funds (GL 1730) and Advances to Other Funds (GL 2120) are included on Report No. 2.
- _____ 4. Provision for Deferred Receivables, Revenue Collected in Advance, Reimbursements Collected in Advance, Uncleared Collections, and the Revolving Fund Adjustment lines should net to zero in the Net Total Accruals Per Agency column.
- _____ 5. For shared funds, the grand total agrees with Fund Balance-Clearing (GL 5570) on Report No. 8.

- _____ 6. The grand total agrees with the total "Apply Current Year Accruals" on the Reconciliation of Agency Accounts With Transactions Per State Controller (Report No. 15).

Adjustments to Controller's Accounts (Report No. 3):

- _____ 1. For governmental cost funds, the amounts reported should be the adjustments submitted to SCO after July 1 that are needed to correct the account balances on the SCO cash basis records as of June 30.
- _____ 2. For nongovernmental cost funds, the amounts reported should only be adjustments to the following general ledger accounts that are needed to bring the agency's balances into agreement with the SCO cash basis records as of June 30 for: Cash in State Treasury (GL 1140), Deposits in Surplus Money Investment Fund (GL 1210), Prepayments to Other Funds (GL 1730), and Advances to Other Funds (GL 2120).
- _____ 3. Agency name, organization code, fund name, and fund number appear on every page.
- _____ 4. All amounts appear in dollars and cents and without dollar signs.
- _____ 5. Amount column is left blank for accounts without adjustments
- _____ 6. Total debits equal total credits.
- _____ 7. Credit amounts appear without brackets or minus signs.
- _____ 8. General ledger account numbers are the lowest level from the Uniform Codes Manual.
- _____ 9. For adjustments to Due From Other Funds (GL 1410) and Due To Other Funds (GL 3114), subsidiary numbers are shown reflecting the fund number of the other fund involved.
- _____ 10. Subsidiary numbers do not appear for Due From Other Appropriations (GL 1420) and Due to Other Appropriations (GL 3115).
- _____ 11. For Allowance for Uncollectible Accounts (GL 1390) and Provision for Deferred Receivables (GL 1600), subsidiary numbers are shown reflecting the general ledger account number for the related receivable preceded by a zero.
- _____ 12. For governmental cost funds only, adjustments to accounts not preprinted on Form 576B are posted to Form 571D.
- _____ 13. For governmental cost funds only, no adjustments are reported for reverted appropriations that will not be revived by SCO in the current year.

- _____ 14. Attachments explaining the adjustments (e.g. copy of SCO Transaction Request form) accompany the Report No. 3, with each adjustment on the Report No. 3 cross-referenced to the appropriate attachment.
- _____ 15. The adjustments on the Report No. 3 agree with the attachments.
- _____ 16. Font size for accounts and amounts is no smaller than 10.

Revisions to Year-End Reports:

- _____ 1. This report contains the revisions needed to correct the amounts previously submitted on Report Nos. 1 and 3.
- _____ 2. The amounts on this report, plus the amounts on the Report Nos. 1 and 3 that were originally submitted to the SCO, agree with the agency's revised balances.
- _____ 3. Agency name, organization code, fund name, and fund number appear on every page.
- _____ 4. All amounts appear in dollars and cents and without dollar signs.
- _____ 5. Total debits equal total credits.
- _____ 6. Credit amounts appear without brackets or minus signs.
- _____ 7. General ledger account numbers are the lowest level from the Uniform Codes Manual.
- _____ 8. For revisions to Due From Other Funds (GL 1410) and Due To Other Funds (GL 3114), subsidiary numbers are shown reflecting the fund number of the other fund involved.
- _____ 9. Subsidiary numbers do not appear for Due From Other Appropriations (GL 3115).
- _____ 10. For Allowance for Uncollectible Accounts (GL 1390) and Provisions for Deferred Receivables (GL 1600), subsidiary numbers are shown reflecting the general ledger account number for the related receivable preceded by a zero.
- _____ 11. Attachments explaining the revisions accompany this report with each adjustment on the report cross-referenced to the appropriate attachment.

Final Statement of Revenue (Report No. 4):

- _____ 1. Only current year revenue is reported.
- _____ 2. Revenues agree with the current year revenues on Report No. 15.
- _____ 3. Total revenue agrees with current year revenue (GL 8000) on Report No. 7 (not applicable to CALSTARS agencies since both current year and prior year revenues are combined in GL 8000).

- _____ 4. Accruals agree with Report No. 1, Forms 571C and 571D.
- _____ 5. Adjustments to Controller's Accounts agree with Report No. 3, Form 576B.

Final Reconciliation of Controller's Accounts With Final Budget Report/Agency Accounts (Report No. 50)

- _____ 1. Preprinted amounts are not altered.
- _____ 2. If the agency does not agree with any preprinted amount, a footnote is provided to indicate the amount per the agency's records.
- _____ 3. All amounts appear in dollars and and cents.
- _____ 4. Adjustments to Controller's accounts agree with Report No. 3, Form 576B.
- _____ 5. Accruals agree with Report No. 1, Forms 571C and 571D.
- _____ 6. Adjustments to Controller's accounts and accruals are posted to both the expenditure column and the appropriation balance column.
- _____ 7. Executive Orders and/or Budget Revisions approved by the Department of Finance by June 30 but not yet recorded on the Controller's records are summarized on the Pending Budget Revisions, Allocation Orders, Executive Orders line in the appropriation balance column.
- _____ 8. Allocation orders not yet recorded on the Controller's records as of June 30 are summarized on the Pending Budget Revisions, Allocation Orders, Executive Orders line in the appropriation balance column.
- _____ 9. Expenditures agree with the corresponding expenditures on Report No. 15.
- _____ 10. Total appropriation balance is zero or a credit amount.

Pre-Closing Trial Balance (Report No. 7):

- _____ 1. All amounts appear in dollars and cents and without dollar signs.
- _____ 2. Amount column is left blank for accounts without amounts.
- _____ 3. Total debits equal total credits.
- _____ 4. Credit amounts appear without brackets or minus signs.
- _____ 5. General ledger account numbers are the lowest level from the Uniform Codes Manual.
- _____ 6. For Due From Other Funds (GL 1410) and Due to Other Funds (GL 3114), subsidiary numbers are shown reflecting the fund number of the other

fund involved. CALSTARS agencies must attach Report GO2 "Subsidiaries on File".

- _____ 7. For Prepayments to the Architecture Revolving Fund (GL 1730) and corresponding Reserve for Prepaid Items (GL 5330), fund number 0602 is shown as the subsidiary number. CALSTARS agencies must attach Report GO2 "Subsidiaries on File".
- _____ 8. Subsidiaries numbers do not appear for Due From Other Appropriations (GL 1420) and Due to Other Appropriations (GL 3115).
- _____ 9. For Allowance for Uncollectable Accounts (GL 1390) and Provisions for Deferred Receivables (GL 1600), subsidiary numbers are shown reflecting the general ledger account number for the related receivable preceded by a zero. CALSTARS agencies must attach Report GO2 "Subsidiaries on File".
- _____ 10. Encumbrances (GL 6150) and Reserve for Encumbrances (GL 5350) are not shown on this report.
- _____ 11. For non-shared funds, Cash in State Treasury (GL 1140) should be a debit balance.

Federal Trust Fund:

- _____ 12. Due From Federal Government (GL 1510) is used only in the Federal Trust Fund or any other fund in which federal monies are directly deposited.
- _____ 13. Revenues should equal expenditures.
- _____ 14. Fund Balance-Unappropriated (GL 5350) should be zero unless money is being returned to the federal government in the upcoming fiscal year.
- _____ 15. A credit balance in GL 5350 is explained in a footnote.
- _____ 16. A debit balance in GL 5350 is an overdraft that must be corrected prior to submitting reports.
- _____ 17. Cash in State Treasury (GL 1140) must equal total of appropriation control "C" accounts and grant account (1944) "C" accounts.

Post-Closing Trial Balance (Report No. 8):

- _____ 1. Asset and liability amounts agree with Report No. 7.
- _____ 2. For non-shared funds, Fund Balance-Unappropriated (GL 5350) has a credit balance or zero balance.

Analysis of Change in Fund Balance (Report No. 9):

- _____ 1. The beginning fund balance agrees with the ending fund balance from the previous year's Report No. 9 (except for CALSTARS shared funds).

- _____ 2. A footnote is provided to explain adjustments that changed the previous year's ending fund balance.
- _____ 3. Receipts and disbursements agree with Report No. 7.
- _____ 4. The ending fund balance agrees with the fund balance on Report No. 8.
- _____ 5. The fund balance for the Federal Trust Fund is zero.

Report of Bank Accounts Outside the Treasury System (Report No. 14):

- _____ 1. Only one report has been prepared for the agency.
- _____ 2. If there are no accounts outside the State Treasury, this is indicated on the certification letter. Use Form STD 445, revised 6-98.

Reconciliation of Agency Accounts With Transactions Per State Controller (Report No. 15):

- _____ 1. All amounts appear in dollars and cents.
- _____ 2. Amounts in the Transactions Per Controller column agree with the balances on the Controller's records as of June 30.
- _____ 3. Amounts reflected in the Reverse Prior Year Accruals and Reverse Prior Year Adjustments to Controller's Accounts Column agree with the amounts reflected in the Apply Current Year Accruals and Apply Current Year Adjustments to Controller's Accounts columns, respectively, on the previous year's Report No. 15.
- _____ 4. Amounts reflected in the Reverse Prior Year Adjustments Made by SCO agree with the amounts in SCO's Prior Year Accrual Summary report, but with the opposite signs.
- _____ 5. Amounts reflected in the Apply Current Year Accruals column agree with the accruals on Report No. 2, but with the opposite signs.
- _____ 6. Amounts reflected in the Apply Current Year Adjustments to Controller's Accounts column agree with the adjustments on Report No. 3.
- _____ 7. Total of the left side of the report agrees with the total of the Transactions for Agency Accounts columns on the right side of the report.
- _____ 8. Totals in the Transactions for Agency Accounts column agree with the nominal account balances in Report No. 7.
- _____ 9. For shared funds, total of the Apply Current Year Accruals column agrees with the Fund Balance Clearing (GL 5570) amount on Report No. 8 and the grand total on Report No. 2, but with the opposite sign.

Statement of Changes in General Fixed Assets (Report No. 18):

- _____ 1. A separate report has been prepared for each fund, except for proprietary and fiduciary funds that were acquired with non-General Fund monies.
- _____ 2. Beginning balances agree with the previous year's ending balances.
- _____ 3. A footnote is provided if an adjustment to the beginning balance is needed.
- _____ 4. Ending balances are debit amounts.

Statement of General Fixed Assets (Report No. 19):

- _____ 1. Total of all general fixed assets of the agency is reflected in the report.
- _____ 2. Ending balance agree with the total ending balances on Report No. 18.

Statement of Financial Condition (Report No. 20):

- _____ 1. Amounts agree with Report No. 8.

Statement of Contingent Liabilities (Report No. 22):

- _____ 1. Amounts on this report are not reflected in any general ledger accounts.

Attachment XI

Award for Excellence Criteria

STATE CONTROLLER'S OFFICE (SCO) AWARD FOR ACHIEVING EXCELLENCE CHECKLIST

AGENCY NO. _____

FUND NO. _____

GOVERNMENTAL AND NONGOVERNMENTAL COST FUNDS:

The following criteria will be used to determine whether or not a fund qualifies for the *Award for Achieving Excellence in Financial Reporting*. A "No" answer indicates automatic disqualification.

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. Date reports received: ____/____/1999
August 2, 1999 - General Fund, SFEU, and Feeder Funds
August 20, 1999 - All Other Funds | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. An accurate certification letter was received. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Required reports were received or noted on certification letter. | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Revised reports were not submitted after due dates. True? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Authorized report format was used. | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Debits equal credits. | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Is total error rate less than or equal to 2%? | <input type="checkbox"/> | <input type="checkbox"/> |

Cursory Errors: _____
Error Suspense Errors: _____
Total Errors: _____

Total Errors: _____
Divided By Total Entries: _____
Equals Error %: _____

Possible Errors

Subsidiary accounts missing*	"\$\$\$'s" **	"0"s present in Encumbrance Column**	No agency/fund number on first page*
Amount entered on wrong line*	"0"s present in Amount Column**	Wrong account numbers*	"SCO Only" box*

* counted as 1 error per infraction

** counted as 1 error for all infractions

Notes/Other Errors: _____

OTHER CRITERIA: (Complete only if items 1 through 7 above are marked Yes)

- | | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 8. (Governmental Cost Funds Only) Prior year accruals are within 10% of expenditures and revenues realized in the current year? Prepare accrual worksheet after year-end report is completed. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 9. (Governmental Cost Funds Only) Expenditure and revenue data agree with the current Governor's Budget? (Within 1% or less than \$100,000) | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 10. (All Funds) The ending fund balance in the Annual Report is within \$100,000 of the ending fund balance in the Governor's Budget Fund Condition Statement? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

QUALIFIES FOR THE AWARD UNDER THE BUDGETARY/LEGAL BASIS CRITERIA?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
MARK THIS BOX IF GAAP CRITERIA WAS NOT MET--(NO AWARD)		<input type="checkbox"/>	

**PRIOR YEAR ACCRUAL WORKSHEET
(FOR 1997-98 REPORTING YEAR)**

	(1)	(2)	(3)
Fund & Appropriation Year	Expenditure Accruals for 1997-98 Submitted In 1997-98 Reports	Cash Basis Expenditures Posted to FISCAL System In 1998-99 FY	Additional Expenditure Accruals for Prior Year(s) Submitted in 1998-99 Reports
0001-1997-C	\$16,686,933.98	\$15,978,164.16	\$391,372.59
0001-1996-C	7,289,719.91	7,173,193.46	-0-
0001-1995-C	-0-	14,866.67	-0-
SUBTOTAL	\$23,976,653.89	\$23,166,224.29	\$391,372.59
		391,372.59	
TOTAL	\$23,976,653.89	\$23,557,596.88	

ARE PY ACCRUALS (1) WITHIN 10% OF AMOUNT POSTED TO FISCAL SYSTEM (2) (plus additional accruals) (3)?

\$23.6 times 110% (No. 1 total cannot be higher than this amount)

OR

\$23.6 times 90% (No. 1 total cannot be lower than this amount)

X 110% (1.1)

\$25,913,356.57

YES

X 90% (0.9)

\$21,201,837.19

YES

Expenditure Accruals:

- Does not include appropriations that are continuously appropriated "without regard to Fiscal Year", i.e., encumbrance and reversion dates of 99-99-9999 and 97-01-9999.
- Does not include appropriations with encumbrance period AFTER June 30, 1998.

Revenue Accruals:

Does not include "Escheat of Unclaimed Checks, Warrants, Bonds and Coupons" (0161000) or "Refunds to Reverted Appropriations" (0500000).

**AWARDS FOR ACHIEVING EXCELLENCE IN FINANCIAL REPORTING
1997-98 and 1998-99 FISCAL YEARS**

	1997-98	1998-99	Decrease
General Fund			
Total Eligible	226	225	
Number of Awards	45	30	
Percentage Awarded	20%	13%	-7%
Governmental Cost Funds			
Total Eligible	508	544	
Number of Awards	154	141	
Percentage Awarded	30%	26%	-4%
Nongovernmental Cost Funds			
Total Eligible	494	747*	
Number of Awards	220	303	
Percentage Awarded	45%	41%	-4%
All Funds			
Total Eligible	1,228	1,516*	
Number of Awards	419	474	
Percentage Awarded	34%	31%	-3%

*Fund total increase is due in part to inclusion of Special Deposit Fund.