

# Memorandum

Date:  
State Controller's Office  
Division of Accounting and Reporting  
3301 "C" Street, Suite 700  
Sacramento, CA 95816

**Example.5**  
**REVISED**  
***Nongovernmental  
Cost Fund***

## **Governmental Accounting Advisory Board (1234)**

123 Elm Street  
Sacramento, CA 95816  
Mr./Ms. I. M. Director, [IMD@gaab.ca.gov](mailto:IMD@gaab.ca.gov)  
Mr./Ms. I. M. Chief of Accounting, [IMCOA@gaab.ca.gov](mailto:IMCOA@gaab.ca.gov)

## CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The following revised financial reports for the fiscal year ended June 30, 20XX are enclosed:

### **NONGOVERNMENTAL COST FUND (4321) - REVISED**

#### Report Description

1 & 3 Revision to Accruals and Adjustments to Controller's Accounts (Form 571E only)

### **SPECIAL REPORTS (if any)**

#### Report Description

18	Statement of Changes in Capital Assets Group of Accounts - Revised
19	Statement of Capital Assets Group of Accounts - Revised

Contact Person: Bud G. Tary  
Phone Number: (916) 555-1234  
Email: [Bud.G.Tary@gaab.ca.gov](mailto:Bud.G.Tary@gaab.ca.gov)

I certify (or declare) under penalty of perjury that the data on the attached statements is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with section 1090).

Subscribed and executed this 31st day of July, 20XX, at Sacramento, California.

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Signature of Officer/Name and Title of Officer