

Certification Letter for GRP No. 2 Departments

Memorandum

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

Example No. 1 Governmental Cost Fund Manual Reports

Re-org. department

Governmental Accounting Advisory Board (old org. No. xxx1; new org. No. xxx5)

Prepared by: Department of XYZ (7890)

123 Elm Street

Sacramento, CA 95816

Mr./Ms. I. M. Director, IMD@gaab.ca.gov

Mr./Ms. I. M. Chief of Accounting, IMCOA@gaab.ca.gov

Insert your department name and number. If you prepare statements for a department other than your own, ensure the accuracy of the information. The four-digit org code will be used to log the statements in as received.

CERTIFICATION OF YEAR-END FINANCIAL REPORTS

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

GENERAL FUND (0001)

Report No. Description

- | | |
|----|--|
| 1 | Report of Accruals to Controller's Accounts |
| 2 | Accrual Worksheet |
| 3 | Report for Adjustments to Controller's Accounts |
| 4 | Statement of Revenue |
| 5 | Final Reconciliation of Controller's Accounts with Final Budget Report |
| 7 | Pre-Closing Trial Balance |
| 8 | Post-Closing Trial Balance |
| 15 | Reconciliation of Agency Accounts with Transactions per State Controller |

Indicate "No Activity to Report" on each report, where applicable. See example on Report 22.

SPECIAL REPORTS

Report No. Description

- | | |
|----|--|
| 14 | Report of Accounts Outside the State Treasury – submitted with fund XXXX |
| 18 | Statement of Changes in Capital Assets Group of Accounts |
| 19 | Statement of Capital Assets Group of Accounts – submitted with fund XXXX |
| 22 | Statement of Contingent Liabilities – No Activity to Report |

SUPPLEMENTAL FORMS

- Due To/From Other Funds/Appropriations Supplementary Information Form
- Material Variance Explanation Form

Contact Person: Bud G. Tary
Phone No: (916) 555-1234
Email: 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.

Signature of Officer/Name and Title of Officer

Certification Letter for GRP No. 2 Departments (cont.)

Memorandum

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

Example No. 2

CALSTARS Automated Governmental Cost Fund

Re-org. department

Governmental Accounting Advisory Board (old org. No. xxx1; new org. No. xxx5)

123 Elm Street
Sacramento, CA 95816
Mr./Ms. I. M. Director, IMD@gaab.ca.gov
Mr./Ms. I. M. Chief of Accounting, IMCOA@gaab.ca.gov

CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The Governmental Accounting Advisory Board (1234) is a participant in CALSTARS Auto Year-End. Year-end accruals and adjustments for Fund 0001 were transmitted to your office on July 28, 20XX. The CSYDB3-1 report listed below is in lieu of Report No. 1, Report No. 2, Report No. 3, Report No. 5, and Report No. 15.

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

GENERAL FUND (0001)

Indicate "No Activity to Report" on each report, where applicable. See example on Report 22.

Report No. Description

	CSYDB3-1 Automated SCO Year-End Report – Final (In lieu of Report Nos. 1, 2, 3, 5, and 15)
H14	Encumbrance General Ledger Liability Reclassification for SCO
3	Adjustments to Controller's Accounts (annotated backup only)
4	Statement of Revenue
6	Final Budget Report
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance

SPECIAL REPORTS

Report No. Description

14	Report of Accounts Outside the State Treasury – submitted with fund XXXX
18	Statement of Changes in Capital Assets Group of Accounts
19	Statement of Capital Assets Group of Accounts – submitted with fund XXXX
22	Statement of Contingent Liabilities – No Activity to Report

SUPPLEMENTAL FORMS

- Due To/From Other Funds/Appropriations Supplementary Information Form
- Material Variance Explanation Form

Contact Person: Bud G. Tary
Phone No: (916) 555-1234
Email: Bud.G.Tary@gaab.ca.gov

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

Signature of Officer/Name and Title of Officer

Certification Letter for GRP No. 2 Departments (cont.)

Memorandum

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Sacramento, CA 95816

Example No. 3 ***Nongovernmental*** ***Cost Fund***

Re-org. department

Governmental Accounting Advisory Board (old org. No. xxx1; new org. No. xxx5)

123 Elm Street
Sacramento, CA 95816
Mr./Ms. I. M. Director, IMD@gaab.ca.gov
Mr./Ms. I. M. Chief of Accounting, IMCOA@gaab.ca.gov

CERTIFICATION OF YEAR-END FINANCIAL REPORTS

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

NONGOVERNMENTAL COST FUND (4321)

Report No. Description

3	Adjustments to Controller's Accounts
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
9	Analysis of Change in Fund Balance
13	Report of Expenditures of Federal Funds (copy only to SCO - original send to DOF, FSCU)
20	Statement of Financial Condition

Indicate "No Activity to Report" on each report, where applicable. See example on Report 22.

SPECIAL REPORTS

Report No. Description

14	Report of Accounts Outside the State Treasury – submitted with fund XXXX
18	Statement of Changes in Capital Assets Group of Accounts
19	Statement of Capital Assets Group of Accounts – submitted with fund XXXX
22	Statement of Contingent Liabilities – No Activity to Report

Required only for Federal Funds.

SUPPLEMENTAL FORMS

- Due To/From Other Funds/Appropriations Supplementary Information Form
- Material Variance Explanation Form

Contact Person: Bud G. Tary
Phone No: (916) 555-1234
Email: 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.

Signature of Officer/Name and Title of Officer