BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFUE, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
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</thead>
<tbody>
<tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. 
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

DTDF subsidiary not valid, encumbrances exceed accruals on Report 1

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits Yes

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<tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. A 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

**Fund Number.** 0044  
**Agency Code** 0250  
**Fund Type** G  
**Analyst** Jdelorey

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**  
   - Answer: Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Answer: Yes

3. All required reports were received or noted on certification letter  
   - Answer: Yes

4. Authorized report format was used  
   - Answer: Yes

5. Debits equal credits  
   - Answer: Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - N/A

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</table>

8. Final revision received on _______. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

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<td>Financial Report Review (Analyst Initials)</td>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0159  
Agency Code 0250  
Fund Type G  
Analyst Nlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<th>Criterion</th>
<th>Note</th>
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<tr>
<td>1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
</tbody>
</table>
| September 30, 2021 - General Fund, SFEU, and Feeder Funds  
September 30, 2021 - All Other Funds |
| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | N/A  |
| 3. All required reports were received or noted on certification letter | N/A  |
| 4. Authorized report format was used | N/A  |
| 5. Debits equal credits | N/A  |
| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A  |
| 7. Total error rate is less than or equal to 2% | N/A  |

Possible Errors

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<thead>
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<td>0.00%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | No |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | N/A |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Time</th>
<th>Notes/Errors</th>
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<tr>
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</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? | N/A |

Financial Report Review (Analyst Initials) | 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? **Yes**
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

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4. Authorized report format was used **Yes**

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7. Total error rate is less than or equal to 2% **Yes**

   **Possible Errors**
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - Subsidiary accounts missing, No agency/fund number on first page
   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

8. Final revision received on _______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

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16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**


**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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Subsidiary accounts missing
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<td>Hkhinda</td>
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   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
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</thead>
<tbody>
<tr>
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<td>Wrong account numbers</td>
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**Error Calculation**

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<th>Error %</th>
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<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

| **1.** The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? | No |
| Funds | September 30, 2021 - General Fund, SFEU, and Feeder Funds |
| Funds | September 30, 2021 - All Other Funds |

| **2.** Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | N/A |

| **3.** All required reports were received or noted on certification letter | N/A |

| **4.** Authorized report format was used | N/A |

| **5.** Debits equal credits | N/A |

| **6.** (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |

| **7.** Total error rate is less than or equal to 2% | N/A |

| **Possible Errors** |
|---|---|---|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

| **Error Calculation** |
|---|---|
| Total Errors Divided by Total Entries | Error % |
|  | 0.00% |

| **8.** Final revision received on ________ Before due date listed in Criteria 1? | N/A |

| **9.** (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |

| **10.** (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | No |

| **11.** (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | No |

| **12.** GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

| **13.** GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

| **14.** Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

| **15.** Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

| **16.** Material Variance Explanation Form is submitted | N/A |

**GAAP BASIS REPORTING CRITERIA**

| **17.** Were GAAP adjustments and/or audit reports submitted on time? | N/A |

| September 01, 2021 | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
| October 01, 2021 | Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 7 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", ",", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# State Controller's Office
## 2020-21 Year-End Financial Reporting Criteria Checklist

**Fund Number:** 3060  
**Agency Code:** 0250  
**Fund Type:** G  
**Analyst:** Nlee

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds:** September 30, 2021 - All Other Funds
   - **Answer:** No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Answer:** N/A

3. All required reports were received or noted on certification letter
   - **Answer:** N/A

4. Authorized report format was used
   - **Answer:** N/A

5. Debits equal credits
   - **Answer:** N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **Answer:** N/A

7. Total error rate is less than or equal to 2%
   - **Answer:** N/A

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</tr>
<tr>
<td>Subsidiary accounts missing, No agency/fund number on first page</td>
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</tr>
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</table>

8. Final revision received on ______. Before due date listed in Criteria 1?
   - **Answer:** N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **Answer:** Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **Answer:** No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **Answer:** No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **Answer:** N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **Answer:** N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **Answer:** N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **Answer:** N/A

16. Material Variance Explanation Form is submitted
    - **Answer:** N/A

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?
    - **September 01, 2021**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    - **October 01, 2021**  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **Answer:** N/A

**Financial Report Review (Analyst Initials)**

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## Financial Reporting Criteria Checklist
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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#### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? ____________ Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? ____________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ Yes

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ___ ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A

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Notes/Errors

No agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA? ____________ Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
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### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>0.00%</td>
</tr>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Underlying errors

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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<th>1 error for ALL infractions:</th>
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<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Wrong account numbers</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 3
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number**: 9728  
**Agency Code**: 0250  
**Fund Type**: N  
**Analyst**: Nlee

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### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? **Yes**<br>   - **September 30, 2021** - General Fund, SFEU, and Feeder Funds  |  - **September 30, 2021** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 9733  Agency Code 0250  Fund Type N  Analyst Nlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   September 01, 2021
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) No

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

GL 3114 was not followed by a subfund reflecting DTDF. GL 3114.0001 with amount ($45,000) should not be from a general fund (cannot be from same funding). GL3114.7502 with amount ($1,304.93) should be GL3115.7502 due to subfund being a subsidiary org code.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</tr>
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### Error Calculation

Total Errors Divided by Total Entries: Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0001  **Agency Code** 0500  **Fund Type** G  **Analyst** Ncaccam

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/7/2021. Was that on or before the due date? [No]

   **September 30, 2021 - General Fund, SFEU, and Feeder**
   Funds  **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [Yes]

7. Total error rate is less than or equal to 2% [Yes]

<table>
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<th>Possible Errors</th>
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<td>1 error PER infraction:</td>
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<table>
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<td>Error % 0.00%</td>
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8. Final revision received on _____. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [Yes]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

   **September 01, 2021**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021**  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/7/2021. Was that on or before the due date? __________ No

   **Funds**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ N/A

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ N/A

5. Debits equal credits __________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ N/A

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<tr>
<th>Possible Errors</th>
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<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>Error %</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. __________ N/A

16. Material Variance Explanation Form is submitted __________ N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   **Notes/Errors**

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 9750  
**Agency Code.** 0500  
**Fund Type.** N  
**Analyst.** Ncaccam

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

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### MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0649  Agency Code 0509  Fund Type N  Analyst Nlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Possible Errors

1 error PER infraction:
   Subsidiary accounts missing
   Amount entered on wrong line
   Wrong account numbers
   “SCO Only” box used

1 error for ALL infractions:
   “0”s present in Encumbrance column
   “0”s present in Amount column
   Symbols such as “$”, “-”, or “()” used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

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**Possible Errors**

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

**Error Calculation**

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tr>
<td>Divided by Total Entries</td>
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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

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<tr>
<th>Financial Report Review (Analyst Initials)</th>
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BUDGETARY/Legal Basis Reporting Criteria

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3. All required reports were received or noted on certification letter
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4. Authorized report format was used
   - Yes

5. Debits equal credits
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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<td>3314</td>
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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
--- | --- | --- | --- | --- |

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? ___________  Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________  Yes

3. All required reports were received or noted on certification letter ___________  Yes

4. Authorized report format was used ___________  Yes

5. Debits equal credits ___________  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________  N/A

7. Total error rate is less than or equal to 2% ___________  Yes

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16. Material Variance Explanation Form is submitted ___________  Yes

**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** ___________  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3379  
Agency Code 0509  
Fund Type G  
Analyst Nlee**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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**2.** Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

**3.** All required reports were received or noted on certification letter Yes

**4.** Authorized report format was used Yes

**5.** Debits equal credits Yes

**6.** (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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**GAAP BASIS REPORTING CRITERIA**

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Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**GAAP BASIS REPORTING CRITERIA**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

<table>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

### Possible Errors

**1 error PER infraction:**
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

**1 error for ALL infractions:**
- 1 error PER infraction:
- Amount entered on wrong line
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**Error Calculation**

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<th>Total Errors</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A
    - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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**FINANCIAL REPORTING CRITERIA CHECKLIST**

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

14. Explanation was not provided for abnormal balance in appropriation 3212-0511-2018-001-10. Abnormal cause by PY accrual reversal.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on _____. Before due date listed in Criteria 1? N/A

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17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Missing footnote on report 7 for abnormal fund balance in GL 5570

MEETS ALL FINANCIAL REPORTING CRITERIA? No
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**Possible Errors**

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**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ______________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

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---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0240  Agency Code 0515  Fund Type G  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used
   Subsidiary accounts missing
   No agency/fund number on first page
   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0
   Divided by Total Entries 9
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Do not submit blank Report 5 pages.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
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<td>Total Errors 0 Divided by Total Entries 999 Error % 0.00%</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

**FINANCIAL REPORTING CRITERIA CHECKLIST**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number: 0299  
Agency Code: 0515  
Fund Type: G  
Analyst: Rphan

### BUDGETARY/Legal Basis Reporting Criteria

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7. Total error rate is less than or equal to 2% Yes

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#### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 17
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Notes/Errors

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The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   **Possible Errors**

<table>
<thead>
<tr>
<th>Error for ALL infractions:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;( )&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   **Error Calculation**

   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
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3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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**Error Calculation**

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</tr>
<tr>
<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>Amount entered on wrong line</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

### Error Calculation

Total Errors 0 Divided by Total Entries 7 Error % 0.00%

8. Final revision received on _____. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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#### Error Calculation

- **Total Errors**: 3
- **Divided by Total Entries**: 8
- **Error %**: 37.50%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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### GAAP BASIS REPORTING CRITERIA

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#### Notes/Errors

Report 1 Form 571 A/B Page 2 GLAs 3114 do not include subsidiary funds.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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7. Total error rate is less than or equal to 2% Yes

<table>
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<td>“0”s present in Amount column</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

 Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0042  **Agency Code** 0521  **Fund Type** G  **Analyst** Aelhady

---

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date? **Yes**

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

   **Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   **1 error for ALL infractions:**

   | 0"s present in Encumbrance column |
   | 0"s present in Amount column |
   | Symbols such as "$", ",", or "()" used |

   **Error Calculation**

   | Total Errors | 0 | Divided by Total Entries | 4 | Error % | 0.00% |

8. Final revision received on _____, before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021**  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

**Financial Report Review (Analyst Initials)**  

| 1st | 2nd | 3rd | 4th |

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0044  |  Agency Code 0521  |  Fund Type G  |  Analyst Jdelorey

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**Notes/Errors**

Agency number missing on Report 1. Page 3 of 4, typed subtotals onto Report 1. Page 4 of 4, had an extra comma in figure, asked them to remove.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal Basis Reporting Criteria**

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<th>Yes</th>
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</tr>
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<th>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</th>
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<th>3. All required reports were received or noted on certification letter</th>
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<thead>
<tr>
<th>4. Authorized report format was used</th>
<th>Yes</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>5. Debits equal credits</th>
<th>Yes</th>
</tr>
</thead>
</table>

| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |

| 7. Total error rate is less than or equal to 2% | Yes |

<table>
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<th><strong>Possible Errors</strong></th>
<th><strong>Amount entered on wrong line</strong></th>
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<th><strong>Error %</strong></th>
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| 8. Final revision received on 1/27/2022. Before due date listed in Criteria 1? | No |

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<tr>
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**GAAP Basis Reporting Criteria**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

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The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/21/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
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1. The Budgetary Reports were received on 10/21/2021. Was that on or before the due date? **No**
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   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

1. **1 error PER infraction:** Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
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2. **1 error for ALL infractions:** "0"s present in Encumbrance column, "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

#### Error Calculation

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<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

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</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 0530  
Fund Type G  
Analyst Nlee

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

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<tbody>
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<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
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</tr>
</tbody>
</table>

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

Forgot to list all organization subsidiary codes per DTDF, GL 3115 on Report 1 - 571A & 571AB. DTDF, 3114.0001.0840, -$0.90 should be 3115.0001.0840 same amount and also 3114.0001.7501, -$13.02 to 3115.0001.7501 same amount since they are in the same Fund 0001. Resubmitted DTDF, Report 1, 7, 8, & Subsidiary of files.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   
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<td>Total Errors</td>
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<td>Error %</td>
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4. Authorized report format was used
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5. Debits equal credits
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Total Errors Divided by Total Entries Error % 0.00%

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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### Criteria:

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

- Yes

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| Possible Errors |
|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |
| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries Error % 0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? [Yes]
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

### Possible Errors

1. Error PER Infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

2. Error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in amount column
   - Symbols such as "$", "-", or "()" used

### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [No]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [Yes]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [Yes]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. [Yes]

16. Material Variance Explanation Form is submitted [Yes]

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** [No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? 
   **Yes**
   
   **Funds**  
   **September 30, 2021 - General Fund, SFEU, and Feeder**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   **Yes**

3. All required reports were received or noted on certification letter
   **Yes**

4. Authorized report format was used
   **Yes**

5. Debits equal credits
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   **N/A**

7. Total error rate is less than or equal to 2%
   **N/A**

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? 
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    **N/A**

16. Material Variance Explanation Form is submitted
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

No Activites

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes
1. The Budgetary Reports were received on 10/27/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 44 Error % 2.27%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

On report 1 pg3, a fund number was not used as sub accounts for GL 3114.
Report 1 571-C, Source fund for reimbursement account missing. Also blocking number "3" missing.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0183  
**Agency Code** 0540  
**Fund Type** G  
**Analyst** Nlee

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date?  
   - No  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - Yes

7. Total error rate is less than or equal to 2%  
   - Yes

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<td>Error %</td>
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<tr>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation:

| Total Errors Divided by Total Entries Error % | 0.00% |

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

| Notes/Errors |

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **Yes**

Financial Report Review (Analyst Initials)

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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<td>&quot;0&quot;'s present in Amount column</td>
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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

Financial Report Review (Analyst Initials)  
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<th>2nd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
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<td>1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date?</td>
<td>Yes</td>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
<td></td>
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<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<td>Yes</td>
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### Possible Errors

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

Financial Report Review (Analyst Initials)
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890 Agency Code 0540 Fund Type N Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors
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</tr>
</tbody>
</table>

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
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</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 3 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
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   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date?  Yes
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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

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Error Calculation

Total Errors: 0 Divided by Total Entries: 2 Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/5/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### GAAP BASIS REPORTING CRITERIA

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### GAAP BASIS REPORTING CRITERIA

1. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

### Financial Report Review

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal Basis Reporting Criteria

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds    September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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1 error for ALL infractions:

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Error Calculation

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<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date? Yes
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - No

7. Total error rate is less than or equal to 2%
   - No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

Recode SMIF on wrong line on detail page rpt 1 for each sfund.

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

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<th>2nd</th>
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### FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date? Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**  
No footnote for abnormal bal on GL5570/Shared-Fund

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? [ ] Yes  [ ] No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

8. Final revision received on ________. Before due date listed in Criteria 1?

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16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   1 error PER infraction:  Amount entered on wrong line  Wrong account numbers  "SCO Only" box used
   Subsidiary accounts missing  No agency/fund number on first page

   1 error for ALL infractions:  "0"s present in Encumbrance column  "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors 0  Divided by Total Entries 9  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/27/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

---

### Possible Errors

#### 1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

#### 1 error for ALL infractions:
- "0"s present in Encumbrance column
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#### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/28/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**POSSIBLE ERRORS**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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**NOTES/ERRORS**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/7/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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| Error Calculation | Total Errors | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
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5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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4. Authorized report format was used N/A

5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

\[
\text{Total Errors} \div \text{Total Entries} = \text{Error %}
\]

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
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1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors
There is a report 5 issue. They are showing a BR/AO/EO amount for 2017.001.D of -159,991.43 without documentation. There is no posting in SAS for this amount.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
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Total Errors 0 Divided by Total Entries 10 Error % 0.00%

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16. Material Variance Explanation Form is submitted Yes

**FINANCIAL REPORTING CRITERIA CHECKLIST**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - Yes

7. Total error rate is less than or equal to 2%
   - Yes

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<th>Possible Errors</th>
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Error Calculation

Total Errors: 0
Divided by Total Entries: 9999
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Possible Errors</th>
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<th>Wrong account numbers</th>
<th>“SCO Only” box used</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Abnormal balance in GL 1140

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0235  Agency Code 0555  Fund Type G  Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors
1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers " SCO Only" box used

1 error for ALL infractions:
   0’s present in Encumbrance column
   0’s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? **Yes**
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **No**

7. Total error rate is less than or equal to 2% **No**

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Missing Blocked code . Missing 0 in GL1600-1319, Det pge Enc listed on Wg line. wg amt 3114-0001 & 1410-0133. No footnote for abn bal. 1410-0100 &1410-0226 not on rpt 1, 3114--0133 on rpt1 & sb on file.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

1st  2nd  3rd  4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
   N/A

4. Authorized report format was used
   N/A

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

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8. Final revision received on N/A. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date?  
   **Yes**  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

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8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0679  Agency Code: 0555  Fund Type: N  Analyst: Fflanagan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds;
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
   N/A

4. Authorized report format was used
   N/A

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
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7. Total error rate is less than or equal to 2%
   N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line; Wrong account numbers; "SCO Only" box used
   Subsidiary accounts missing; No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column; "0"s present in Amount column
   Symbols such as "$", "-", or "(") used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Notes/Errors
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3228**  
**Agency Code 0555**  
**Fund Type G**  
**Analyst Cquinn**

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder
   - **Funds** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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<td><strong>1 error PER infraction:</strong></td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
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<td><strong>1 error for ALL infractions:</strong></td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
<td>&quot;0&quot;'s present in Amount column</td>
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</table>

**Error Calculation**

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8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  No

**Financial Report Review (Analyst Initials)**

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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   “SCO Only” box used

1 error for ALL infractions:
   “0”’s present in Encumbrance column
   “0”’s present in Amount column
   Symbols such as “$”, “-”, or “(“) used

Error Calculation

Total Errors 0 Divided by Total Entries 7 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6085  Agency Code 0555  Fund Type B  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers * SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

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Error Calculation

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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0001**  |  Agency Code **0559**  |  Fund Type **G**  |  Analyst **Nlee**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ’No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on __________. Was that on or before the due date? __________
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________

3. All required reports were received or noted on certification letter __________

4. Authorized report format was used __________

5. Debits equal credits __________

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________

7. Total error rate is less than or equal to 2% __________

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**Error Calculation**

<table>
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<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? __________

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? __________

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________

16. Material Variance Explanation Form is submitted __________

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________
   - **September 01, 2021**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021**  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3078  
Agency Code: 0559  
Fund Type: G  
Analyst: Nlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   Funds  September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/19/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used
   Subsidiary accounts missing
   No agency/fund number on first page
   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", ",", or "(" used

   Error Calculation
   Total Errors 1
   Divided by Total Entries 82
   Error % 1.22%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

   MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
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<tr>
<th>Fund Number.</th>
<th>0890</th>
<th>Agency Code</th>
<th>0650</th>
<th>Fund Type</th>
<th>N</th>
<th>Analyst</th>
<th>Hkhinda</th>
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</thead>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()'&quot; used</th>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td></td>
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<td></td>
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<td></td>
<td>Total Errors</td>
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</table>

8. Final revision received on 4/6/2022. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

<table>
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<th>Notes/Errors</th>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
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</table>
1. The Budgetary Reports were received on 9/4/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

**Possible Errors**

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<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
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<tbody>
<tr>
<td>Symbols such as &quot;+&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 3 | Error % | 0.00% |

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>46</td>
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<td>Error %</td>
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<td>2.17%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Report 1 GL account amounts must match Report 2 GL account totals.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<thead>
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<th>Criteria</th>
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<tr>
<td>1. The Budgetary Reports were received on 9/4/2021. Was that on or before the due date?</td>
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</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

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7. Total error rate is less than or equal to 2% **Yes**

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<tr>
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</tr>
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**Error Calculation**

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<td>Error %</td>
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</table>

8. Final revision received on ________ before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **Yes**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 9999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<td>Fund Number. 0029, Agency Code 0690, Fund Type G</td>
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<tr>
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<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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Error Calculation

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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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<th>Description</th>
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<tr>
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<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
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</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0217    Agency Code 0690    Fund Type G    Analyst TTruong

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   Yes

7. Total error rate is less than or equal to 2%  
   Yes

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<th>Possible Errors</th>
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<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 9999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<tr>
<td>1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date?</td>
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<td>September 30, 2021 - General Fund, SFEU, and Feeder</td>
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<td>Funds September 30, 2021 - All Other Funds</td>
<td></td>
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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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Possible Errors

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<td>999</td>
<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes

**Funds**  
September 30, 2021 - General Fund, SFEU, and Feeder Funds  
September 30, 2021 - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

### 3. All required reports were received or noted on certification letter

### 4. Authorized report format was used Yes

### 5. Debits equal credits

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

### 7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

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#### Error Calculation

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### 8. Final revision received on _____ Before due date listed in Criteria 1? N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

### 16. Material Variance Explanation Form is submitted Yes

## GAAP Basis Reporting Criteria

### 17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

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**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
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1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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### Error Calculation

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</table>

Divided by Total Entries 9999  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Notes/Errors**

   Debit Not Equal Credit

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 12/15/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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1 error for ALL infractions:

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Error Calculation

Total Errors 0
Divided by Total Entries 32 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 10 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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4. Authorized report format was used Yes

5. Debits equal credits Yes

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Notes/Errors

Certification Letter did not list reports 9 - Analysis of Change in Fund Balance and 20 - Statement of Financial Condition. If there is nothing to report, letter should indicate no activity to report.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number. **3075**  
Agency Code **0690**  
Fund Type **G**  
Analyst **Ftoure**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
<td>4. Authorized report format was used</td>
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| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |
| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | Yes |
| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |
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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

**Financial Report Review (Analyst Initials)**

1st  2nd  3rd  4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 9999 | Error % | 0.00% |

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3228  Agency Code 0690  Fund Type G  Analyst Cquinn

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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### Notes/Errors

#### Financial Reporting Criteria Checklist

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

#### MEETS ALL FINANCIAL REPORTING CRITERIA?
No
1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date?  Yes
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  Yes

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Total Errors: 0
Divided by Total Entries: 9999
Error %: 0.00%

8. Final revision received on ______________. Before due date listed in Criteria 1?  N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   **Funds**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
   N/A

4. Authorized report format was used
   N/A

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
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7. Total error rate is less than or equal to 2%
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**Possible Errors**

1 error PER infraction:
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**Error Calculation**

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   **Notes/Errors**

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FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6054  Agency Code 0690  Fund Type B  Analyst Cwylie

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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7. Total error rate is less than or equal to 2% N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
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**Error Calculation**

Total Errors: 0
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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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| Error Calculation | Total Errors | Divided by Total Entries | 9999 | Error % | 0.00% |

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**  

**Fund Number.** 0001  
**Agency Code** 0720  
**Fund Type** G  
**Analyst** Anguyen

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date?  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER’S OFFICE  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 0750  
Fund Type G  
Analyst Amuhammad

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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1. The Budgetary Reports were received on 9/16/2021. Was that on or before the due date?  __Yes__
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  __Yes__

3. All required reports were received or noted on certification letter  __Yes__

4. Authorized report format was used  __Yes__

5. Debits equal credits  __Yes__

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  __N/A__

7. Total error rate is less than or equal to 2%  __Yes__

---

**Possible Errors**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ , Before due date listed in Criteria 1?  __N/A__

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  __No__

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  __N/A__

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  __N/A__

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  __Yes__

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  __N/A__

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  __N/A__

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  __N/A__

16. Material Variance Explanation Form is submitted  __Yes__

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  __N/A__

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  __No__


---

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
<td>3</td>
<td>139</td>
<td>2.16%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Agency Record GL 1410 as GL 1140. Agency used invalid acct 3115-0880, and 3115-6440

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0    Divided by Total Entries 16    Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFUE, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

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7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | Divided by Total Entries | 77 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Calculation</th>
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<td></td>
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</tr>
<tr>
<td>Error Calculation</td>
<td>Total Errors 0 Divided by Total Entries 9999 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 0044  
Agency Code: 0820  
Fund Type: G  
Analyst: Jdelorey

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  
   **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
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<td>Subsidiary accounts missing</td>
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<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  
   - Fund: September 30, 2021 - General Fund, SFEU, and Feeder
   - Funds: September 30, 2021 - All Other Funds  
   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Total Errors**: 0  
Divided by Total Entries: 27  
**Error %**: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   **September 01, 2021**: - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021**: - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
**No**

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<th>2nd</th>
<th>3rd</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used

Subsidiary accounts missing, No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column

Symbols such as "$", "-", or "(())" used

Error Calculation

Total Errors Divided by Total Entries Error %
0 17 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? **Yes**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **Funds** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

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<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st 2nd 3rd 4th</td>
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</table>
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0288  
**Agency Code** 0820  
**Fund Type** G  
**Analyst** Jlu

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date?  
   **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
## BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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8. Final revision received on _____ Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
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   September 30, 2021 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 37 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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Error Calculation

Total Errors: 0  Divided by Total Entries: 15  Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
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**Possible Errors**

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<td>&quot;0&quot;s present in Encumbrance column</td>
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</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 9999
- Error %: 0.00%

8. Final revision received on _____. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   * SCO Only* box used
   Subsidiary accounts missing
   No agency/fund number on first page

   1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0890  **Agency Code** 0820  **Fund Type** N  **Analyst** Hkhinda

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

**Possible Errors**

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<tr>
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<tr>
<td>Wrong account numbers</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 12
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- Yes

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<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0903  Agency Code 0820  Fund Type N  Analyst Jphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<th>Possible Errors</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

| Error Calculation |
|-------------------|-------------------|
| Total Errors | Divided by Total Entries |
| 0 | 9 |
| Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
Fund Number. 0942  
Agency Code 0820  
Fund Type N  
Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

   Possible Errors
   1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used
   Subsidiary accounts missing  
   No agency/fund number on first page

   1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 0  
   Divided by Total Entries 15  
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors: 0
Divided by Total Entries: 9999
Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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### Error Calculation

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8. Final revision received on _________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'no' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Fund Number.
3016

### Agency Code
0820

### Fund Type
G

### Analyst
Jlu

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<td>13</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - N/A

18. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - No

19. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
   - Yes

20. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
   - Yes

21. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
   - N/A

22. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
   - N/A

23. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
   - Yes

24. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
   - N/A

25. Material Variance Explanation Form is submitted  
   - Yes

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

### Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No  

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot; or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>11</td>
</tr>
<tr>
<td>Error %</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors: 1  Divided by Total Entries: 27  Error %: 3.70%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Agency only submitted detail page of rpt 3 entry.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>0</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Error Calculation</td>
<td>Total Errors</td>
<td>0</td>
<td>Divided by Total Entries</td>
<td>9999</td>
<td>Error %</td>
<td>0.00%</td>
<td></td>
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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### BUDGETARY/Legal BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>September 30, 2021 - General Fund, SFEU, and Feeder Funds</strong></td>
<td></td>
</tr>
<tr>
<td><strong>September 30, 2021 - All Other Funds</strong></td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

#### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Total Errors = 0</td>
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<td>Subsidary accounts missing</td>
<td>Divided by Total Entries = 16</td>
</tr>
<tr>
<td>Incorrect account numbers</td>
<td>Error % = 0.00%</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
<tr>
<td>Error Calculation</td>
<td></td>
</tr>
<tr>
<td>Error % = 0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | No |
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | Yes |
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |
16. Material Variance Explanation Form is submitted | Yes |

### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>September 01, 2021</strong> - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td><strong>October 01, 2021</strong> - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

**Financial Report Review (Analyst Initials):**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", ",", or "(" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 0</td>
</tr>
<tr>
<td>Divided by Total Entries 9999</td>
</tr>
<tr>
<td>Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   0's present in Encumbrance column
   0's present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date?  
   Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used

1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column  
   Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>4</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
# Financial Reporting Criteria Checklist

**Fund Number:** 3297  
**Agency Code:** 0820  
**Fund Type:** G  
**Analyst:** Jdelorey

## Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date?
- **Yes**

### 2. Certification Letter format is correct, and includes the following:
- Contact name, phone number, email address, agency name, organization code, fund name, fund number
- **Yes**

### 3. All required reports were received or noted on certification letter
- **Yes**

### 4. Authorized report format was used
- **Yes**

### 5. Debits equal credits
- **Yes**

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
- **N/A**

### 7. Total error rate is less than or equal to 2% (Possible Errors:
- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used
- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "()" used

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>12</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

### 8. Final revision received on ________. Before due date listed in Criteria 1?
- **N/A**

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
- **No**

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
- **Yes**

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
- **Yes**

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
- **Yes**

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
- **N/A**

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
- **N/A**

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
- **N/A**

### 16. Material Variance Explanation Form is submitted
- **Yes**

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?
- **N/A**

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot; SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions: 0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 9 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021   - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3308  
**Agency Code.** 0820  
**Fund Type.** G  
**Analyst.** Smasterson

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  
   - Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes  

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
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<td>Subsidiary accounts missing</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - N/A  
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

No activity to Report 1/No agency posting.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
Fund Number: 3372  
Agency Code: 0820  
Fund Type: G  
Analyst: Jlu

**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

1.  The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   
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7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 7
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % N/A

8. Final revision received on _______, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction:
      Amount entered on wrong line
      Wrong account numbers
      “SCO Only” box used
   Subsidiary accounts missing
   No agency/fund number on first page
   1 error for ALL infractions:
      “0”s present in Encumbrance column
      “0”s present in Amount column
      Symbols such as “$”, “-”, or “(”) used
   Error Calculation
   Total Errors 12 Divided by Total Entries 234 Error % 5.13%

8. Final revision received on 1/13/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Rept 1- Acct 1390 needs 5 digit subacct (missing first 0). Accts 1420.4200; 1420.4390; 1420.4400; 1420.4430; 1420.4450; 1420.4470; 1420.4510; 1420.4540; 1420.1760 and 1420.7000 not valid. Acct 1600.01390 for $[1,847,426.98] S/B 1600.01330. NOTE: Rept 1- Acct 1420.6440 need to use GL 131X A/R instead. Do not include Acct 1730 and 5330 on Rept 2 since they are for CAT 96 and 98 and do not post on Rept 1. Rept 15/MVF- PY Rev amount not matching PY Report 7or 15. Revenue accounts S/B recorded the same as Rept 7 and this should match MVF.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

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<td></td>
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</table>

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

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### FINANCIAL REPORTING CRITERIA CHECKLIST

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Fund Number. 0061  
Agency Code 0840  
Fund Type G  
Analyst Aelhady

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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Notes/Errors

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BUDGETARY/Legal BASIS REPORTING CRITERIA

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Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", ",", or ")" used

Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0090  **Agency Code** 0840  **Fund Type** G  **Analyst** Mhatai

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on 11/18/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

7: Rept 1 does not tie to Rept 2, missing form 571-C detail. GL 1380 should not have a sub account. Cannot accrue GL 3410 as it is already in the system. Rept 1/2/7 not tie to Rpt 15. NOTES: MVF CY rev not matching Rpt 7.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0442  **Agency Code** 0840  **Fund Type** G  **Analyst** Mhatai

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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16. Material Variance Explanation Form is submitted  Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

- NOTE: MVF- missing PY & CY Tfr Out amounts.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  Yes

Financial Report Review (Analyst Initials)

<table>
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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 0890  Agency Code: 0840  Fund Type: N  Analyst: Hkhinda

1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942  |  Agency Code 0840  |  Fund Type N  |  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

Total Errors 0  Divided by Total Entries 2  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st  2nd  3rd  4th
1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or ")" used |

**Error Calculation**

Total Errors: 0 Divided by Total Entries: 3 Error %: 0.00%

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

NOTES: Rept 5 enter 0.00 if the Total is zero. Rept 15 should have recorded 9000 consistently with Rept 7. MVF- CY Expenditures amount not matching Rept 7 or 15. All three should match to Rept 7. **Please always include footnotes for any abnormal balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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**Error Calculation**

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

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**Notes/Errors**

No Activites on R1

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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### Error Calculation

- Total Errors
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- Error %
- 0.00%

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16. Material Variance Explanation Form is submitted Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

#### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ______________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   | 1 error PER infractions: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
   | Subsidiary accounts missing | No agency/fund number on first page |

   | 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
   | Symbols such as "$", "-", or "()" used |

   Error Calculation

   Total Errors: 0 Divided by Total Entries: 17 Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

01/24/22 - Through email, Dept confirmed no goods/services received should have been accrued as true liabilities.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0217    Agency Code 0845    Fund Type G    Analyst Ttruong

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/13/2021. Was that on or before the due date? 
   Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number 
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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### Error Calculation

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<th>Divided by Total Entries</th>
<th>37</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

<table>
<thead>
<tr>
<th>September 01, 2021</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  Agency Code 0845  Fund Type N  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0  Divided by Total Entries 5  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>1 error for ALL infractions:</td>
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Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<th>Error %</th>
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<tbody>
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<td>0</td>
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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/18/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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</thead>
<tbody>
<tr>
<td>Error Calculation</td>
<td>Total Errors</td>
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<td>4 Error %</td>
</tr>
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<td></td>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0562  
**Agency Code:** 0850  
**Fund Type:** N  
**Analyst:** Xsun

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### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. **The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?**
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **September 30, 2021 - All Other Funds**
   - **Yes**

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
   - **Yes**

3. **All required reports were received or noted on certification letter**
   - **Yes**

4. **Authorized report format was used**
   - **Yes**

5. **Debits equal credits**
   - **Yes**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
   - **N/A**

7. **Total error rate is less than or equal to 2%**
   - **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

| Error Calculation | Total Errors | Divided by Total Entries | 43 | Error % | 0.00% |

8. **Final revision received on ________. Before due date listed in Criteria 1?**
   - **N/A**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**
   - **N/A**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**
    - **N/A**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**
    - **N/A**

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**
    - **Yes**

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**
    - **N/A**

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**
    - **Yes**

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**
    - **N/A**

16. **Material Variance Explanation Form is submitted**
    - **Yes**

### GAAP Basis Reporting Criteria

17. **Were GAAP adjustments and/or audit reports submitted on time?**
    - **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
    - **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**
    - **N/A**

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

**Financial Report Review (Analyst Initials)**  
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<th>2nd</th>
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## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", ",", or "(" used |

### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 4 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

| Notes/Errors |

### MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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<td>Total Errors</td>
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0367  Agency Code 0855  Fund Type G  Analyst Amuhammad

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% Yes

### Possible Errors

**1 error PER infraction:**
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

**1 error for ALL infractions:**
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

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### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<th>0855</th>
<th>Fund Type</th>
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<th>Analyst</th>
<th>Xsun</th>
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1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Notes/Errors**

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
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   Error Calculation
   Total Errors Divided by Total Entries 4 Error %

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   Error Calculation
   Total Errors 0 Divided by Total Entries 4 Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 10/15/2021. Was that on or before the due date? **No**
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

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**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 26 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

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16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/11/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
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<tr>
<th>1 error for ALL infractions:</th>
<th>“0”s present in Encumbrance column</th>
<th>“0”s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;/&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0    Divided by Total Entries 23    Error % 0.00%

8. Final revision received on disparate. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

NOTES: MVF- CY Revenue not matching Rept 7 amt. Rept 3- Please remember to attach supporting documents (i.e. JE, TR)

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/4/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

### Error Calculation

<table>
<thead>
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<td>Error %</td>
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<td>0.00%</td>
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8. Final revision received on __________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  
   **N/A**

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
No
1. The Budgetary Reports were received on 11/4/2021. Was that on or before the due date? No
September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Subtotal Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
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<td><strong>1 error for ALL infractions:</strong></td>
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</tr>
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### Notes

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 0870  
Fund Type G  
Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

| Possible Errors |
|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</table>
| Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/1/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/7/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 48 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Original Report 1 included abnormal accruals in GL 3410 and revenue account 2019-0161000 with no explanation.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ____________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

**1 error PER infraction:**
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

**1 error for ALL infractions:**
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<tbody>
<tr>
<td>0</td>
<td>10</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on______, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0990  |  Agency Code 0890  |  Fund Type N  |  Analyst Hkhinda

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date?  
   **Yes**
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
</tr>
<tr>
<td>Subsidary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>4</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(())" used

Error Calculation

Total Errors

Divided by Total Entries

Error %

0.00%

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

   Symbols such as "$", "-", or "(" used

   Error Calculation

   Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0
Divided by Total Entries 999
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/13/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 8 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
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<tr>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following:</td>
<td>Yes</td>
</tr>
<tr>
<td>contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports</td>
<td>N/A</td>
</tr>
<tr>
<td>(CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td></td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;'s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;'s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Date</th>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942  Agency Code 0911  Fund Type N  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

| Possible Errors |
|-----------------|-------------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()' used |

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0001  **Agency Code:** 0950  **Fund Type:** G  **Analyst:** Amuhammad

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/4/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

#### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Account entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
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<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - N/A
   
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
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<tr>
<td>Amount entered on wrong line</td>
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<tr>
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<td>Subsidiary accounts missing</td>
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</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td><strong>Error Calculation</strong></td>
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<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0630  **Agency Code:** 0950  **Fund Type:** N  **Analyst:** Amuhammad

---

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/11/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

---

**Possible Errors**

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<th>Calculation</th>
<th>Error %</th>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td></td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td></td>
<td>“0”s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>“0”s present in Amount column</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as “$”, “-”, or “()” used</td>
<td></td>
</tr>
</tbody>
</table>

---

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

#### 1. The Budgetary Reports were received on 9/14/2021. Was that on or before the due date?

- **Yes**

<table>
<thead>
<tr>
<th>Funds</th>
<th>September 30, 2021 - General Fund, SFEU, and Feeder Funds</th>
<th>September 30, 2021 - All Other Funds</th>
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</thead>
<tbody>
<tr>
<td>Date</td>
<td>September 30, 2021</td>
<td>September 30, 2021</td>
</tr>
</tbody>
</table>

#### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

- **Yes**

#### 3. All required reports were received or noted on certification letter

- **Yes**

#### 4. Authorized report format was used

- **Yes**

#### 5. Debits equal credits

- **Yes**

#### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

- **N/A**

#### 7. Total error rate is less than or equal to 2%

- **Yes**

### Possible Errors

- **1 error PER infraction:** Amount entered on wrong line, Wrong account numbers, "SCO Only" box used, Subsidiary accounts missing, No agency/fund number on first page

- **1 error for ALL infractions:** "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "+", ",", or ")" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>10</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

#### 8. Final revision received on ________. Before due date listed in Criteria 1?

- **N/A**

#### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

- **N/A**

#### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

- **N/A**

#### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?

- **N/A**

#### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

- **Yes**

#### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

- **N/A**

#### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

- **N/A**

#### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

- **N/A**

#### 16. Material Variance Explanation Form is submitted

- **Yes**

### GAAP Basis Reporting Criteria

#### 17. Were GAAP adjustments and/or audit reports submitted on time?

- **N/A**

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<thead>
<tr>
<th>Date</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **Yes**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/6/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
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<td>5</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>&quot; SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<tr>
<td>Error %: 0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<tr>
<td>&quot;0&quot;s present in Amount column</td>
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### Error Calculation

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<th>Error %</th>
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<td>3</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
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<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0001**  
**Agency Code 0954**  
**Fund Type G**  
**Analyst Ftoure**

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/16/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
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<td>Amount entered on wrong line</td>
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<td>Subsidiary accounts missing</td>
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<tr>
<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **Yes**

**Financial Report Review (Analyst Initials)**

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<th>3rd</th>
<th>4th</th>
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<tr>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<tr>
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<table>
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<tr>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>Total Errors</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<th>Fund Type</th>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/16/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Divided by Total Entries</th>
<th>Error %</th>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/16/2021. Was that on or before the due date?  Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

**Possible Errors**

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

**Error Calculation**

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<tr>
<th>Total Errors</th>
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8. Final revision received on _____ . Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/17/2021. Was that on or before the due date? **No**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
--- | --- | --- | --- | ---
**Financial Reporting Criteria Checklist**
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/1/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

**1 error PER infraction:**
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<tbody>
<tr>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>0.00%</td>
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</table>

8. Final revision received on **N/A**. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date? **Yes**

   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   September 01, 2021  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021  -  Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date?**
- **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
  - Yes
- **September 30, 2021 - All Other Funds**
  - Yes

**2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
- Yes

**3. All required reports were received or noted on certification letter**
- Yes

**4. Authorized report format was used**
- Yes

**5. Debits equal credits**
- Yes

**6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
- N/A

**7. Total error rate is less than or equal to 2%**
- No

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**8. Final revision received on __________. Before due date listed in Criteria 1?**
- N/A

**9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**
- Yes

**10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**
- Yes

**11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**
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**12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**
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**13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**
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**15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**
- N/A

**16. Material Variance Explanation Form is submitted**
- Yes

**GAAP BASIS REPORTING CRITERIA**

**17. Were GAAP adjustments and/or audit reports submitted on time?**
- N/A
  - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
  - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Errors: Report 7, the amounts of GL 2500 & GL 4050 do not match our GLTB.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**
- No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? Yes
   
   **End Date:** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infraction:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
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<tr>
<td></td>
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<tr>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 1
- Divided by Total Entries: 20
- Error %: 5.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **End Date:**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Errors: The amounts of GL 2500 & GL 4050 on Report 7 & 8 do not match the amounts on the General Ledger Trial Balance.

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**MEETS ALL FINANCIAL REPORTING CRITERIA? No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0465  Agency Code 0971  Fund Type G  Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 12 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No

   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder
   **Funds** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

- **1 error PER infraction:**
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- **1 error for ALL infractions:**
  - "0"'s present in Encumbrance column
  - "0"'s present in Amount column
  - Symbols such as "$", "-", or "(" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? 
   Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number 
   Yes

3. All required reports were received or noted on certification letter 
   Yes

4. Authorized report format was used 
   Yes

5. Debits equal credits 
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear 
   N/A

7. Total error rate is less than or equal to 2% 
   Yes

8. Final revision received on ________. Before due date listed in Criteria 1? 
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    N/A

16. Material Variance Explanation Form is submitted 
    Yes

17. Were GAAP adjustments and/or audit reports submitted on time? 
    N/A

   September 01, 2021  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  -  Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<thead>
<tr>
<th>1 error PER infraction:</th>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0930  Agency Code 0974  Fund Type N  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/6/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 2 | Divided by Total Entries | 34 | Error % | 5.88% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) No

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Original Report 8 Subsidiaries on File uses fund code for GL 1420/3115 subsidiaries. GLs 1420 & 3115 should use the org codes for the subsidiary accounts.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

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</tbody>
</table>

   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation

   Total Errors 0
   Divided by Total Entries 7
   Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/17/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries Error %</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3085  
**Agency Code** 0977  
**Fund Type** G  
**Analyst** Smasterson

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/10/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**
   - [ ] No  
   - [ ] Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - [ ] Yes

3. All required reports were received or noted on certification letter  
   - [ ] Yes

4. Authorized report format was used  
   - [ ] Yes

5. Debits equal credits  
   - [ ] Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - [ ] N/A

7. Total error rate is less than or equal to 2%  
   - [ ] Yes

<table>
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<th>Possible Errors</th>
<th>1 error PER infractions:</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**  
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - [ ] No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - [ ] No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - [ ] N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - [ ] N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - [ ] N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - [ ] N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - [ ] Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - [ ] N/A

16. Material Variance Explanation Form is submitted  
    - [ ] Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - [ ] N/A

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<th>Notes/Errors</th>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- [ ] No

Financial Report Review (Analyst Initials)  

<table>
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<th>2nd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/6/2022. Was that on or before the due date? **No**
   
   **Funds**
   
   *September 30, 2021 - General Fund, SFEU, and Feeder Funds*  
   *September 30, 2021 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

   **Possible Errors**

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<tr>
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<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
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**Error Calculation**

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<tr>
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8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**N/A**

**Financial Report Review (Analyst Initials)**

**1st**  
**2nd**  
**3rd**  
**4th**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/7/2022. Was that on or before the due date? No

September 30, 2021 - General Fund, SFEU, and Feeder Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<td>No agency/fund number on first page</td>
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</tbody>
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| 1 error for ALL infractions: |
| 0's present in Encumbrance column |
| 0's present in Amount column |
| Symbols such as "$", "-", or ")" used |

**Error Calculation**

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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<td>0977</td>
<td>B</td>
<td>Jdelorey</td>
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### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/24/2022. Was that on or before the due date? **No**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 0
- Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/26/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<td>Error % 0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 12/27/2021. Was that on or before the due date? No
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A
   
3. All required reports were received or noted on certification letter N/A
   
4. Authorized report format was used N/A
   
5. Debits equal credits N/A
   
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
   
7. Total error rate is less than or equal to 2% N/A

8. Final revision received on _____, Before due date listed in Criteria 1? N/A
   
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
   
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
   
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
   
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
   
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
   
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
   
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
   
16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<td>&quot;0&quot;s present in Amount column</td>
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</tr>
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</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/14/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>&quot;0&quot;'s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<td>Total Errors</td>
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<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
1. The Budgetary Reports were received on 10/14/2021. Was that on or before the due date? No
   Funds     September 30, 2021 - General Fund, SFEU, and Feeder

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number  N/A

3. All required reports were received or noted on certification letter                              N/A

4. Authorized report format was used                                                            N/A

5. Debits equal credits                                                                         N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear                                   N/A

7. Total error rate is less than or equal to 2%                                               N/A

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<table>
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<tr>
<th>Error Calculation</th>
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<th>Error %</th>
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<tbody>
<tr>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1?                    N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year                                                                  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year                                                                  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?         N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s)       N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s)                                                  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc                                N/A

16. Material Variance Explanation Form is submitted                                               N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?                                N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information,        
   Statement of Changes in Assets and Liabilities, etc.                                         

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/Legal Basis Reporting Criteria

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<th>Answer</th>
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<td>1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date?</td>
<td>Yes</td>
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<tr>
<td><strong>Funds</strong></td>
<td><strong>Date</strong></td>
</tr>
<tr>
<td>General Fund, SFEU, and Feeder</td>
<td>September 30, 2021</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following:</td>
<td>N/A</td>
</tr>
<tr>
<td>contact name, phone number, email address, agency name, organization code, onefund name, one fund number</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports</td>
<td>N/A</td>
</tr>
<tr>
<td>(CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td></td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
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#### Possible Errors

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<td>Total Errors Divided by Total Entries Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?     | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | N/A |

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

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</tr>
<tr>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA? | N/A |

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/16/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<th>Agency Code</th>
<th>Fund Type</th>
<th>Analyst</th>
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<tr>
<td>8081</td>
<td>0984</td>
<td>N</td>
<td>Rchaudhary</td>
</tr>
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**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/28/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
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   **N/A**

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    **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**N/A**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8111  Agency Code 0984  Fund Type N  Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/28/2021. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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8. Final revision received on 11/1/2021. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/1/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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<th>&quot;0&quot;s present in Amount column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/16/2021. Was that on or before the due date? September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

### Possible Errors

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8. Final revision received on _________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits  N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

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<table>
<thead>
<tr>
<th>Total Errors</th>
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<tbody>
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<td></td>
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</tbody>
</table>

8. Final revision received on 4/15/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors


MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
1. The Budgetary Reports were received on 11/17/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors | 0 Divided by Total Entries 8 | Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/17/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

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8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

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16. Material Variance Explanation Form is submitted

17. Were GAAP adjustments and/or audit reports submitted on time?
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<tr>
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<td>0985</td>
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<td>Anguyen</td>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/3/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

<table>
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<tr>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Errors: The amount of CY Revenue on Material Variance Explanation form does not match GL8000 on report 7.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 1/11/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</th>
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Error Calculation

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8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Notes: BU6350 needs to submit year-end financial reports for reference 598. BU0985 should record expenditures and accounts payables. BU6350 should post credit to expenditures and Due From. On Report 7, BU 0985 should have a debit balance and BU 6350 should have a credit balance. These should equal each other and net to zero.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 9735  
Agency Code 0985  
Fund Type N  
Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/11/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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</table>

    Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Notes: BU6350 needs to submit year-end financial reports for reference 598. BU0985 should record expenditures and accounts payables. BU6350 should post credit to expenditures and Due From. On Report 7, BU 0985 should have a debit balance and BU 6350 should have a credit balance. These should equal each other and net to zero.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **Due Date:** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits N/A
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% N/A

#### Possible Errors

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#### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A
16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
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**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 18 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

**Error Calculation**

Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
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<th>Possible Errors</th>
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<tr>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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GAAP BASIS REPORTING CRITERIA

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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#### Error Calculation

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<tbody>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFU, and Feeder Funds    September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Financial Report Review (Analyst Initials)**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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7. Total error rate is less than or equal to 2% Yes

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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Amount entered on wrong line</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. **Yes**

3. All required reports were received or noted on certification letter. **Yes**

4. Authorized report format was used. **Yes**

5. Debits equal credits. **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. **N/A**

7. Total error rate is less than or equal to 2%. **Yes**

<table>
<thead>
<tr>
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8. Final revision received on _____, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   Funds
   September 30, 2021 - General Fund, SFEU, and Feeder
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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Possible Errors

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1 error for ALL infractions: 0's present in Encumbrance column 0's present in Amount column Symbols such as "$", "-", or "(" used

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0152  Agency Code 1111  Fund Type G  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 21 Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

### Possible Errors

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**Error Calculation**

- Total Errors: 1  
- Divided by Total Entries: 22  
- Error %: 4.55%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

In Report 1, For Revenue Collected in Advance incorrect GL used as 1410 instead of 3410.
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0210  Agency Code 1111  Fund Type G  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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Error Calculation

Total Errors 0  Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0239  
**Agency Code:** 1111  
**Fund Type:** G  
**Analyst:** Matif

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

   (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

On Report 1, For Revenue Collected in Advance incorrect GL used as 1410 instead of 3410.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   - (General Fund, SFEU, and Feeder Funds) September 30, 2021  
   - (All Other Funds) September 30, 2021  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

| GAAP Adjustments | Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
|------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| **September 01, 2021** | - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
| **October 01, 2021** | - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? ______
   Yes
   No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ______
   Yes
   September 01, 2021
   September 01, 2021

3. All required reports were received or noted on certification letter ______
   Yes

4. Authorized report format was used ______
   Yes

5. Debits equal credits ______
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ______
   N/A

7. Total error rate is less than or equal to 2% ______
   Yes

Possible Errors

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Error Calculation

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8. Final revision received on ______. Before due date listed in Criteria 1? ______
   Yes
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ______
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ______
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ______
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ______
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ______
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ______
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ______
    N/A

16. Material Variance Explanation Form is submitted ______
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ______
    N/A

    September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? ______
   No

Financial Report Review (Analyst Initials) ___ ___ ___ ___
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/11/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 18 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0
Divided by Total Entries 24
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0319   Agency Code 1111   Fund Type G   Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0
Divided by Total Entries 25
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0326**  
Agency Code **1111**  
Fund Type **G**  
Analyst **Matif**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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<th>Possible Errors</th>
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</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 20 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

| September 01, 2021 | - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
| October 01, 2021 | - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page

### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0399  Agency Code 1111  Fund Type G  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
- 1 error PER infraction: Amount entered on wrong line
- Wrong account numbers "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. 0400  Agency Code 1111  Fund Type G  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</table>

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<th>Error Calculation</th>
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<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 17 Error % 0.00%</td>
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</table>

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Notes/Errors

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

<table>
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</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 4 | Error % | 0.00% |

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds; September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   - General Fund, SFEU, and Feeder Funds: September 30, 2021.  
   - All Other Funds: September 30, 2021.  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.  
   - Yes

3. All required reports were received or noted on certification letter.  
   - Yes

4. Authorized report format was used.  
   - Yes

5. Debits equal credits.  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear.  
   - N/A

7. Total error rate is less than or equal to 2%.  
   - Yes

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line: Wrong account numbers: "SCO Only" box used:  
  - Subsidiary accounts missing: No agency/fund number on first page:  
- 1 error for ALL infractions: "0"s present in Encumbrance column: "0"s present in Amount column: Symbols such as "$", "-", or "+" used:

### Error Calculation

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8. Final revision received on _______. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year.  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.  
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s).  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s).  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances.  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    - N/A

16. Material Variance Explanation Form is submitted.  
    - Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

- September 01, 2021: - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021: - Draft Audit or October 15, 2021: Final Audit, if draft received by 10/01

### Notes/Errors

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st</td>
</tr>
</tbody>
</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
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</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
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<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

| Total Errors | Divided by Total Entries | 24 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
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<tr>
<td>1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
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### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
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</thead>
<tbody>
<tr>
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<tr>
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<tr>
<td>1 error for ALL infractions:</td>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Month</th>
<th>Description</th>
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<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information,</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
</tbody>
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Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
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   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>Wrong account numbers</th>
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<tbody>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

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16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
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<tr>
<th>Possible Errors</th>
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<td></td>
</tr>
</tbody>
</table>

| Error Calculation | Total Errors | Divided by Total Entries | 24 | Error % | 0.00% |

8. Final revision received on ________ Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

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16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
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<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?</td>
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</tr>
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<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
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</tr>
<tr>
<td>4. Authorized report format was used</td>
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</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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#### Possible Errors

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<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | Yes

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A

16. Material Variance Explanation Form is submitted | Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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</tr>
</tbody>
</table>

### Notes/Errors

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
Fund Number: 0735  
Agency Code: 1111  
Fund Type: G  
Analyst: Matif

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<td>No agency/fund number on first page</td>
<td></td>
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<table>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   **No**

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
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<tr>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
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<tr>
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<td><strong>1 error for ALL infractions:</strong></td>
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<tr>
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<td>&quot;0&quot;s present in Amount column</td>
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**Error Calculation**

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8. Final revision received on ___________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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<th>Financial Report Review (Analyst Initials)</th>
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<tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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#### Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0755  
Agency Code 1111  
Fund Type G  
Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infractions: Amount entered on wrong line  
Wrong account numbers  
" SCO Only" box used  
Subsidiary accounts missing  
No agency/fund number on first page  
"0"s present in Encumbrance column  
"0"s present in Amount column  
Symbols such as "$", "-", or "()" used

1 error for ALL infractions:

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0757  Agency Code 1111  Fund Type G  Analyst Cwylie

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

   Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors 0 Divided by Total Entries 22 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/11/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

**1 error PER infraction:**
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

**1 error for ALL infractions:**
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or ")" used

**Error Calculation**

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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  -  Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Abnormal expenditure accrual on Report 1 requires explanation.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 29 Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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5. Debits equal credits Yes

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<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infractions:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tr>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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<tr>
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Error Calculation

<table>
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<td>29</td>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0769  
Agency Code 1111  
Fund Type G  
Analyst Rchaudhary

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   N/A

3. All required reports were received or noted on certification letter  
   N/A

4. Authorized report format was used  
   N/A

5. Debits equal credits  
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

Possible Errors

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</table>

Error Calculation

Total Errors Divided by Total Entries  
Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    N/A

16. Material Variance Explanation Form is submitted  
    N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
N/A

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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</tr>
</tbody>
</table>

### Error Calculation

| Total Errors Divided by Total Entries | Error % | 0.00% |

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **N/A**

3. All required reports were received or noted on certification letter  
   - **N/A**

4. Authorized report format was used  
   - **N/A**

5. Debits equal credits  
   - **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **N/A**

#### Possible Errors

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#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<tbody>
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<td><strong>0.00%</strong></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    - October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  
    - **N/A**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **N/A**

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
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<th>2nd</th>
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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**
3. All required reports were received or noted on certification letter **N/A**
4. Authorized report format was used **N/A**
5. Debits equal credits **N/A**
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**
7. Total error rate is less than or equal to 2% **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
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<td>Subsidiary accounts missing</td>
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| 1 error for ALL infractions: |
| "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

### Error Calculation

| Total Errors Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**
16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**N/A**
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</thead>
<tbody>
<tr>
<td>Symbols such as “$”, “-”, or “()” used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 22 | Error % | 0.00% |

5. Final revision received on, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?

- **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
  - Yes
- **September 30, 2021 - All Other Funds**
  - No

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

- Yes

### 3. All required reports were received or noted on certification letter

- Yes

### 4. Authorized report format was used

- Yes

### 5. Debits equal credits

- Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

- N/A

### 7. Total error rate is less than or equal to 2%

- No

### Possible Errors

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<tbody>
<tr>
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</tr>
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</table>

### 8. Final revision received on ________. Before due date listed in Criteria 1?

- N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

- No

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

- No

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

- Yes

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

- N/A

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

- N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

- N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

- N/A

### 16. Material Variance Explanation Form is submitted

- N/A

## GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time?

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- N/A

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0942**  
Agency Code **1111**  
Fund Type **N**  
Analyst **Xsun**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal Basis REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0990  
**Agency Code:** 1111  
**Fund Type:** N  
**Analyst:** Hkhinda

#### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   - **General Fund, SFEU, and Feeder Funds:** September 30, 2021  
   - **All Other Funds:** September 30, 2021  
   - **Answer:** No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Answer:** Yes

3. All required reports were received or noted on certification letter  
   - **Answer:** Yes

4. Authorized report format was used  
   - **Answer:** Yes

5. Debits equal credits  
   - **Answer:** Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **Answer:** N/A

7. Total error rate is less than or equal to 2%  
   - **Answer:** Yes

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8. Final revision received on ________. Before due date listed in Criteria?  
   - **Answer:** N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Answer:** N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Answer:** N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Answer:** N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
    - **Answer:** N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **Answer:** N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Answer:** N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **Answer:** N/A

16. Material Variance Explanation Form is submitted  
    - **Answer:** Yes

#### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **Answer:** N/A

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#### MEETS ALL FINANCIAL REPORTING CRITERIA?  
**Answer:** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

### FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Error Calculation

Total Errors 0
Divided by Total Entries 4
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 16 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

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7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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<th>Amount entered on wrong line</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 3142  
**Agency Code:** 1111  
**Fund Type:** G  
**Analyst:** Matif

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? **No**
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

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</table>
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5. Debits equal credits Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
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**Possible Errors**

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<td>- Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

**Error Calculation**

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   **No**

   **Funds**  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **Yes**

7. Total error rate is less than or equal to 2%  
   **Yes**

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**Error Calculation**

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8. Final revision received on ________ Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
**No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3328  
Agency Code: 1111  
Fund Type: G  
Analyst: Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

8. Final revision received on ________. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

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MEETS ALL FINANCIAL REPORTING CRITERIA?  

Financial Report Review (Analyst Initials)  

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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#### 1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?
- General Fund, SFEU, and Feeder Funds: September 30, 2021
- All Other Funds: September 30, 2021

- **No**

#### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

- **Yes**

#### 3. All required reports were received or noted on certification letter

- **Yes**

#### 4. Authorized report format was used

- **Yes**

#### 5. Debits equal credits

- **Yes**

#### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

- **N/A**

#### 7. Total error rate is less than or equal to 2%

- **Yes**

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8. Final revision received on __________. Before due date listed in Criteria 1?

- **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

- **N/A**

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

- **N/A**

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- **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

- **Yes**

16. Material Variance Explanation Form is submitted

- **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

- **N/A**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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<tbody>
<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
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</tr>
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</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;;&quot; used</td>
</tr>
<tr>
<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)

<table>
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<tr>
<th>1st</th>
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<th>3rd</th>
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</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
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<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
</table>
| Subsidiary accounts missing | No agency/fund number on first page

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>

### GAAP BASIS REPORTING CRITERIA

- 17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Possible Errors

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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### Error Calculation

Total Errors = 0

Divided by Total Entries = 9999

Error % = 0.00%

---

**Fund Number:** 0001  
**Agency Code:** 1700  
**Fund Type:** G  
**Analyst:** Ftoure

**BUDGETARY/Legal basis reporting criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/19/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - Yes

7. Total error rate is less than or equal to 2%
   - Yes

---

### Possible Errors

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - 0's present in Encumbrance column
  - 0's present in Amount column
  - Symbols such as "$", ",", or ")" used

### Error Calculation

<table>
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<td>Divided by Total Entries</td>
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<td>8. Final revision</td>
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<tr>
<th>Possible Errors</th>
<th>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</th>
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<tr>
<td>9. Prior year</td>
<td>No</td>
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<tr>
<td>accruals are</td>
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<td>within 10% of</td>
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<th>Possible Errors</th>
<th>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</th>
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<td>10. Prior year</td>
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<th>Possible Errors</th>
<th>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</th>
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<tbody>
<tr>
<td>11. Is the ending</td>
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<td>$100,000</td>
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<td>and 3%</td>
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<td>of the ending</td>
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<td>Statement?</td>
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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>12. GL accounts</td>
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<tr>
<td>3114 and 1410</td>
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<td>the Due From</td>
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<td>and Due To</td>
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<th>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</th>
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<tbody>
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<td>Other Appropriations)</td>
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<td>15. Supporting</td>
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<th>Material Variance Explanation Form is submitted</th>
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### Notes/Errors

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**Financial reporting criteria checklist**
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

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<tr>
<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors 0 Divided by Total Entries 4 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

<table>
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<tbody>
<tr>
<td>1st</td>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 3246  
Agency Code: 1700  
Fund Type: G  
Analyst: Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________,. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

---

### Possible Errors

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<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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### Error Calculation

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<tr>
<td>Error %</td>
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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Please do not use Adobe Sign certification on your reports, as it makes it impossible for SCO analysts to extract pages for side-by-side comparison and add tick marks to indicate which numbers we've reviewed and verified.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number   Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on _______, Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
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5. Debits equal credits Yes
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<tbody>
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<td>Total Errors</td>
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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'no' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "(" used

Error Calculation

<table>
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<th>Total Errors</th>
<th>Divided by Total Entries</th>
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8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0990  Agency Code 1701  Fund Type N  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? __________ Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

    **Possible Errors**

    | 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
    |-------------------------|------------------------------|-----------------------|---------------------|
    | Subsidiary accounts missing | No agency/fund number on first page |

    **1 error for ALL infractions:**

    | 10's present in Encumbrance column | 0's present in Amount column |
    |-----------------------------------|-----------------------------|
    | Symbols such as "$", ",", or "(" used |

    **Error Calculation**

    Total Errors 1
    Divided by Total Entries 52
    Error % 1.92%

8. Final revision received on 2/10/2022. Before due date listed in Criteria 1? __________ No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) __________ Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    __________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 1 includes GLA 1600.01319 $249,416.38 C. The accrual in GLA 1319 is $93,436.62 D. I cannot post an amount greater than the receivable to 1600.01319. Please send a revision to correct Report 1. Received revision 2/10/2022.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes
- **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
- **September 30, 2021 - All Other Funds**

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

### 3. All required reports were received or noted on certification letter Yes

### 4. Authorized report format was used Yes

### 5. Debits equal credits Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

### 7. Total error rate is less than or equal to 2% No

### Possible Errors

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</tbody>
</table>

### 8. Final revision received on ________ Before due date listed in Criteria 1? N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

### 16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time? N/A
- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

- Did not include the ARF entries shown on the Report 1 on the report 2.
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes

September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require furtherSCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<th>&quot;0&quot;s present in Amount column</th>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;&quot;) used</td>
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Error Calculation

Total Errors 0

Divided by Total Entries 6

Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 10 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"'s present in Encumbrance column
- "0"'s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date?  Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%  Yes

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8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted  Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>0.00%</td>
</tr>
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8. Final revision received on ________. Before due date listed in Criteria? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
No Accruals submitted.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/13/2021. Was that on or before the due date? Yes
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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
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<table>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
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<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0081  
**Agency Code** 2100  
**Fund Type** G  
**Analyst** Mhatai

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/13/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   **Yes**

3. All required reports were received or noted on certification letter

   **Yes**

4. Authorized report format was used

   **Yes**

5. Debits equal credits

   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   **N/A**

7. Total error rate is less than or equal to 2%

   **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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<table>
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<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ___________. Before due date listed in Criteria 1?

   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

   **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

   **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

   **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

   **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

   **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

   **N/A**

16. Material Variance Explanation Form is submitted

   **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

   **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Note: #2 Please do not submit reports with No Activity (rept 1&2), only note it on the cert letter.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

**Yes**

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/13/2021. Was that on or before the due date? __________ Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

| Possible Errors |
|-----------------|-----------------|-----------------|
| **1 error PER infraction:** |
| Subsidiary accounts missing |
| Wrong account numbers |
| "SCO Only" box used |
| **1 error for ALL infractions:** |
| 0's present in Encumbrance column |
| 0's present in Amount column |
| Symbols such as "$", "-", or "("")" used |

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

<table>
<thead>
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</tbody>
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**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/13/2021. Was that on or before the due date? **Yes**
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

**Possible Errors**

<table>
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</table>

8. Final revision received on 2/28/2022. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0117  **Agency Code:** 2120  **Fund Type:** G  **Analyst:** Amuhammad

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   - are free of errors that require further SCO action to clear N/A
   - Total error rate is less than or equal to 2% Yes

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used
  - Subsidiary accounts missing
  - No agency/fund number on first page

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "()" used

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)** 1st  2nd  3rd  4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 2240  Fund Type G  Analyst Fflanagan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on 11/17/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 21 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? **Yes**
   
   **September 30, 2021** - General Fund, SFEU, and Feeder Funds  
   **September 30, 2021** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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<tr>
<th>Possible Errors</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**N/A**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
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<th>Wrong account numbers</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   - **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**


### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0648  Agency Code 2240  Fund Type G  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<th>1 error PER infraction:</th>
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</table>

Error Calculation

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<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/Balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   **Yes**
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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Error Calculation

- Total Errors: 0  
- Divided by Total Entries: 3  
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   
   Yes

3. All required reports were received or noted on certification letter
   
   Yes

4. Authorized report format was used
   
   Yes

5. Debits equal credits
   
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 77)
   are free of errors that require further SCO action to clear
   
   N/A

7. Total error rate is less than or equal to 2%
   
   Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. 
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 0890  Agency Code: 2240  Fund Type: N  Analyst: Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ______________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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<td>0.00%</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? 
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds 
   September 30, 2021 - All Other Funds 

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
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<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
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<tbody>
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<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? 

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>&quot;0&quot; s in Encumbrance column</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;0&quot; s in Amount column</td>
</tr>
<tr>
<td>&quot; SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors: 0
Divided by Total Entries: 29
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Sub account 01380 for GL 1600 was missing.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of
   Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
No agency posting

MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? [Yes]
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [No]
<table>
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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>Amount entered on wrong line</td>
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<td>Subsidiary accounts missing</td>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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</thead>
<tbody>
<tr>
<td>1</td>
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<td>7.69%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [No]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [Yes]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

#7: Report 1- 3114.0666001 subaccount can only be 7 digits in legacy (remove extra [2] zeros). NOTES: Report 7: Please provide footnote and "*" for shared fund to explain the 5570 abnormal balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? [No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? [Yes]
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [Yes]

7. Total error rate is less than or equal to 2% [Yes]

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

Total Errors: 0
Divided by Total Entries: 9999
Error %: 0.00%

8. Final revision received on [N/A]. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [Yes]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [Yes]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [Yes]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [Yes]

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
--- | --- | --- | --- | ---

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? [Yes]

**Funds**
- September 30, 2021 - General Fund, SFEU, and Feeder Funds
- September 30, 2021 - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

### 3. All required reports were received or noted on certification letter [Yes]

### 4. Authorized report format was used [Yes]

### 5. Debits equal credits [Yes]

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

### 7. Total error rate is less than or equal to 2% [Yes]

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
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<td>Total Errors: 0 Divided by Total Entries: 30</td>
</tr>
<tr>
<td>Wrong account numbers</td>
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</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
<tr>
<td>Error Calculation</td>
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</tr>
<tr>
<td>Divided by Total Entries: 30</td>
<td></td>
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<tr>
<td>Error %: 0.00%</td>
<td></td>
</tr>
</tbody>
</table>

### 8. Final revision received on ___________, Before due date listed in Criteria? [N/A]

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [Yes]

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

### 16. Material Variance Explanation Form is submitted [Yes]

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

[Yes]

#### Financial Report Review (Analyst Initials)

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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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### Error Calculation

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8. Final revision received on ____________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  N/A

3. All required reports were received or noted on certification letter  N/A

4. Authorized report format was used  N/A

5. Debits equal credits  N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  N/A

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8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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7. Total error rate is less than or equal to 2% No

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8. Final revision received on 10/15/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

In Report 1 for subfund 001, page 4 of 4, categories 11, 12, 13 were entered incorrectly as programs. For subfunds 324, 325 and 330, revenue codes were entered incorrectly as 0250330 in report 1, page 3 of 3. Revenue should be 0250300.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

In report 1, page 4 of 4, categories 11, 12, 13 were entered incorrectly as programs.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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<table>
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<th>Total Errors</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

In the original Report 1, page 2 of 4, the encumbrance amount exceed the accrual for due to other fund (account #3114.0001), and page 3 of 4, the subaccounts of the due to other fund are either invalid or inconsistent with the Due To/From Other Appropriations Supplemental Form.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
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<td>No agency/fund number on first page</td>
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<table>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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Error Calculation

Total Errors 1 Divided by Total Entries 8 Error % 12.50%

8. Final revision received on 10/15/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Missing Form 571F from Revision to Report 1. In Revision to Report Nos. 1 & 3 Form 571 F, revenue/object code 0360660 was entered into the wrong column (source fund).

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   **Fund**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   **Funds** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Ys

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%  N/A

**Possible Errors**

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<tbody>
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<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**1 error for ALL infraction:**

<table>
<thead>
<tr>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Subsidary accounts missing, No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 23 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

| Total Errors | 0 |
| Divided by Total Entries | 7 |
| Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

<table>
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<th>Possible Errors</th>
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</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 15 Error % 0.00%

8. Final revision received on 10/15/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Negative fund balance of 1,141,640. Have asked them to research and send correction.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   - Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

<table>
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<th>Possible Errors</th>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   No

3. All required reports were received or noted on certification letter

   No

4. Authorized report format was used

   N/A

5. Debits equal credits

   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   N/A

7. Total error rate is less than or equal to 2%

   N/A

Possible Errors

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<td>Wrong account numbers</td>
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<td></td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?

   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

   N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

   N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

   N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

   N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

   N/A

16. Material Variance Explanation Form is submitted

   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Reports noted on Cert Letter and submitted are the required set for governmental cost funds. This is a nongovernmental cost fund. For NGCs, the required reports are 3, 7, 9, and 20.

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes

September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tr>
</tbody>
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<table>
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<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on 10/15/2021. Before due date listed in Criteria 1? No

GAAP BASIS REPORTING CRITERIA

9. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

<table>
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<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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| 1 error for ALL infractions:                                                   |
|                                                                                | "0"s present in Encumbrance column |
|                                                                                | "0"s present in Amount column     |
|                                                                                | Symbols such as "$", ",", or ")" used |

**Error Calculation**

<table>
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</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**  
    **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
    **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**N/A**  

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0698  
**Agency Code.** 2245  
**Fund Type.** N  
**Analyst.** Ncaccam

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder**  
   **Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0916  
Agency Code: 2245  
Fund Type: N  
Analyst: Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0  
Divided by Total Entries 9  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number: **0317**  
Agency Code: **2320**  
Fund Type: **G**  
Analyst: **Amuhammad**

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/13/2021. Was that on or before the due date?  
   **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

**Possible Errors**  
1 error PER infraction: Amount entered on wrong line  
Wrong account numbers  
"SCO Only" box used

**Error Calculation**  
Total Errors Divided by Total Entries Error %  
0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   **September 01, 2021**  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021**  
   - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**  
14. Explanation was provided footnotes for abnormal balance in report 7.

<table>
<thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/13/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3295
Agency Code 2320
Fund Type G
Analyst Amuhammad

1. The Budgetary Reports were received on 8/13/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries 2 Error %

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

Error Calculation

Total Errors 0
Divided by Total Entries 10
Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

### Possible Errors

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
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<td>No agency/fund number on first page</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
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Error Calculation

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<tr>
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<th>Error %</th>
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<td>0.00%</td>
</tr>
</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

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<th>Error</th>
<th>Calculation</th>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 0
- Error %: 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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16. Material Variance Explanation Form is submitted
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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
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</tbody>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 2 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments. Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
<td>September 30, 2021 - All Other Funds</td>
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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
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<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
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### BUDGETARY/Legal BASIS REPORTING CRITERIA

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<tr>
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

| Possible Errors |
|-----------------|-----------------|-----------------|
| 1 error PER infraction: |
| Amount entered on wrong line |
| Wrong account numbers |
| "SCO Only" box used |
| Subsidiary accounts missing |
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 2660  
Fund Type G  
Analyst Aelhady

BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/11/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 5
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## Financial Reporting Criteria Checklist

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

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1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

**Possible Errors**

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<th>Error %</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

Financial Report Review (Analyst Initials)

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0045  Agency Code 2660  Fund Type G  Analyst Aelhady

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/4/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
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<th>1 error PER infraction:</th>
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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</table>

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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<td>&quot;0&quot;'s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;)&quot; used</td>
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Error Calculation

| Total Errors | Divided by Total Entries | 18 | Error % | 0.00% |

8. Final revision received on 10/25/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

   **Possible Errors**
   1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

   **Error Calculation**
   Total Errors: 0 Divided by Total Entries: 51 Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**

   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
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<th>Wrong account numbers</th>
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Error Calculation

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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. **The Budgetary Reports were received on 8/13/2021. Was that on or before the due date?**
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**
   - **Yes**

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
   - **Yes**

3. **All required reports were received or noted on certification letter**
   - **Yes**

4. **Authorized report format was used**
   - **Yes**

5. **Debits equal credits**
   - **Yes**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
   - **N/A**

7. **Total error rate is less than or equal to 2%**
   - **Yes**

**Possible Errors**

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. **Final revision received on ________. Before due date listed in Criteria 1?**
   - **N/A**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**
   - **N/A**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**
    - **No**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**
    - **Yes**

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**
    - **Yes**

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**
    - **N/A**

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**
    - **N/A**

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**
    - **N/A**

16. **Material Variance Explanation Form is submitted**
    - **Yes**

### GAAP Basis Reporting Criteria

17. **Were GAAP adjustments and/or audit reports submitted on time?**
    - **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
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<th>2nd</th>
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<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
# FINANCIAL REPORTING CRITERIA CHECKLIST

## 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0061  
**Agency Code.** 2660  
**Fund Type.** G  
**Analyst.** Aelhady

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page
- 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

#### Error Calculation

<table>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

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</tr>
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</table>
1. The Budgetary Reports were received on 8/12/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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</table>

Total Errors Divided by Total Entries 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials)

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?
   - Yes

   **Funds**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   **Notes/Errors**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- Yes
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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**Error Calculation**

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<th>Total Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   
   Yes

3. All required reports were received or noted on certification letter
   
   Yes

4. Authorized report format was used
   
   Yes

5. Debits equal credits
   
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   
   N/A

7. Total error rate is less than or equal to 2%
   
   Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

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FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   - **Funds** September 30, 2021 - General Fund, SFUE, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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**Error Calculation**

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<thead>
<tr>
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<tbody>
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<td></td>
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<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

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<th>3rd</th>
<th>4th</th>
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**Financial Reporting Criteria Checklist**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/13/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;+(&quot; used</td>
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<tr>
<td>Error %</td>
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</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - N/A
   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

### Notes/Errors

| No Activities |

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- Yes

**Financial Report Review (Analyst Initials)**

| 1st | 2nd | 3rd | 4th |

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<th>Criteria</th>
<th>Answer</th>
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<tr>
<td>1. The Budgetary Reports were received on 8/13/2021.</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following:</td>
<td>Yes</td>
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<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
<tr>
<td>8. Final revision received on before due date listed in Criteria?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual</td>
<td>Yes</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have</td>
<td>N/A</td>
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<td>14. Supporting documentation and/or footnotes are provided for all</td>
<td>N/A</td>
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<td>15. Supporting documentation is provided for any amount listed on the</td>
<td>N/A</td>
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<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

FINANCIAL REPORTING CRITERIA CHECKLIST
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021** - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _____, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

- No Activites - Cash Basis

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

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<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/13/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

| Possible Errors                                                                 | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used | Subsidiary accounts missing | No agency/fund number on first page | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", ".", or "(" used | Error Calculation |
|--------------------------------------------------------------------------------|------------------------------|-----------------------|--------------------|-----------------------------|------------------------------------|-------------------------------|-----------------------------|--------------------------------|--------------------------|-----------------------------|
| 1 error PER infraction:                                                        |                              |                       |                    |                             |                                    |                               |                             |                                | Total Errors 0 Divided by Total Entries 6 Error % 0.00% |
| 1 error for ALL infractions:                                                   |                              |                       |                    |                             |                                    |                               |                             |                                |                                                       |
|                                                                                   |                              |                       |                    |                             |                                    |                               |                             |                                |                                                       |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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<tbody>
<tr>
<td>0</td>
<td>44</td>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3291  
Agency Code 2660  
Fund Type G  
Analyst Aelhady

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0  
   Divided by Total Entries 15  
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date? Yes
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</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

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5. Debits equal credits **N/A**

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7. Total error rate is less than or equal to 2% **N/A**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

BUDGETARY/Legal BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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16. Material Variance Explanation Form is submitted **N/A**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 6059  
**Agency Code:** 2660  
**Fund Type:** B  
**Analyst:** Anunley

### BUDGETARY/Legal Basis Reporting Criteria

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The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  
**September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
**September 30, 2021 - All Other Funds**  
Y**es**

#### Criteria 2

Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
**Yes**

#### Criteria 3

All required reports were received or noted on certification letter  
**Yes**

#### Criteria 4

Authorized report format was used  
**Yes**

#### Criteria 5

Debits equal credits  
**Yes**

#### Criteria 6

(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
**N/A**

#### Criteria 7

Total error rate is less than or equal to 2%  
**Yes**

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#### Criteria 8

Final revision received on ________ Before due date listed in Criteria 1?  
**N/A**

#### Criteria 9

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#### Criteria 10

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Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
**N/A**

#### Criteria 16

Material Variance Explanation Form is submitted  
**Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
**N/A**

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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARs automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

1 error for ALL infractions: 0"s present in Encumbrance column 0"s present in Amount column Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<tr>
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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Error Calculation | Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 – GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 – Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Minimum Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?  
   **Yes**
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
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<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", ",", or ":" used |

<table>
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<tr>
<td>Error %</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

## FINANCIAL REPORTING CRITERIA CHECKLIST
THE FOLLOWING CRITERIA ARE USED TO DETERMINE WHETHER OR NOT A FUNDS MEETS THE REQUIREMENTS FOR FINANCIAL REPORTING. ANY 'NO' ANSWER INDICATES DISQUALIFICATION. REQUIREMENTS ARE ALSO DETAILED IN THE BUDGETARY/LEGAL BASIS YEAR-END FINANCIAL REPORTS PROCEDURE MANUAL AT HTTP://WWW.SCO.CA.GOV/ARD_REPORTING.HTML

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0 Divided by Total Entries 15 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Error Calculation

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
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<td>1 error PER infraction:</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;--&quot;, or &quot;()&quot; used</td>
<td>Total Errors 0 Divided by Total Entries 25 Error % 0.00%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on N/A Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>Funds September 30, 2021 - General Fund, SFEU, and Feeder</td>
<td></td>
</tr>
<tr>
<td>Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Possible Errors

1 error PER Infraction: Amount entered on wrong line, Wrong account numbers, “SCO Only” box used, Subsidiary accounts missing, No agency/fund number on first page.  
1 error for ALL Infractions: 0’s present in Encumbrance column, 0’s present in Amount column, Symbols such as “$”, “-”, or “(())” used.

### Error Calculation

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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<td>1st 2nd 3rd 4th</td>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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Error Calculation

| Total Errors Divided by Total Entries | 12 | Error % |

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? __________ Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ No

**Possible Errors**

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**Error Calculation**

| Total Errors | Divided by Total Entries | 22 | Error % | 4.55% |

8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Errors: The amounts of GL 2500 & GL 4050 on Report 7 & 8 do not match the amounts on the General Ledger Trial Balance.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0042  
Agency Code 2720  
Fund Type G  
Analyst Aelhady

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

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- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on 10/20/2021. Before due date listed in Criteria 1?
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No Activities

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

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**GAAP BASIS REPORTING CRITERIA**

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   October 01, 2021   - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/6/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0840  
Agency Code 2720  
Fund Type N  
Analyst Amuhammad

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on _____________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  
Agency Code 2720  
Fund Type N  
Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line
Wrong account numbers  "SCO Only" box used
Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column
"0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 10 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
### Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

#### Possible Errors

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8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
BUDGETARY/Legal Basis REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3314**  
**Agency Code 2720**  
**Fund Type G**  
**Analyst Rchaudhary**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 01, 2021**  
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   **October 01, 2021**  
   **Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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4. Authorized report format was used N/A

5. Debits equal credits N/A

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1 error for ALL infractions:
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- Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 8122  Agency Code: 2720  Fund Type: N  Analyst: Jphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "("")" used

Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   **Possible Errors**

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<th>Calculation</th>
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<tbody>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

   **Error Calculation**

   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0042  Agency Code: 2740  Fund Type: G  Analyst: Aelhady

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

<table>
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<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0044  
Agency Code 2740  
Fund Type G  
Analyst Jdelorey

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:  
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:  
- Subsidiary accounts missing
- No agency/fund number on first page
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**
   
   **Funds**
   - September 30, 2021 - General Fund, SFEU, and Feeder
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
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<th>1 error PER infraction:</th>
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</table>

8. Final revision received on __________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **N/A**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

Financial Report Review (Analyst Initials)

<table>
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<th>3rd</th>
<th>4th</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or "(" used |

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 9 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0072  **Agency Code** 2740  **Fund Type** G  **Analyst** Jdelorey

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### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?**

**September 30, 2021 - General Fund, SFEU, and Feeder Funds**

**Yes**

**September 30, 2021 - All Other Funds**

**Yes**

**2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**

**Yes**

**3. All required reports were received or noted on certification letter**

**Yes**

**4. Authorized report format was used**

**Yes**

**5. Debits equal credits**

**Yes**

**6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**

**N/A**

**7. Total error rate is less than or equal to 2%**

**Yes**

<table>
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<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<td><strong>Wrong account numbers</strong></td>
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<tr>
<td><strong>1 error for ALL infractions:</strong></td>
<td><strong>No agency/fund number on first page</strong></td>
</tr>
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<td><strong>&quot;0&quot;s present in Encumbrance column</strong></td>
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</tr>
<tr>
<td><strong>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</strong></td>
<td><strong>Error Calculation</strong></td>
</tr>
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</table>

**8. Final revision received on ________. Before due date listed in Criteria 1?**

**N/A**

**9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**

**N/A**

**10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**

**Yes**

**11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**

**Yes**

**12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**

**Yes**

**13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**

**N/A**

**14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**

**N/A**

**15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**

**N/A**

**16. Material Variance Explanation Form is submitted**

**Yes**

**GAAP BASIS REPORTING CRITERIA**

**17. Were GAAP adjustments and/or audit reports submitted on time?**

**September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

**October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**N/A**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

**Yes**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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Error Calculation

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<th>Total Errors</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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   N/A

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Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

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Fund Type: G  
Analyst: Jdelorey

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **Funds:** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
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<tr>
<td>Divided by Total Entries: 3</td>
</tr>
<tr>
<td>Error %: 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3149  Agency Code 2740  Fund Type G  Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   Yes  
   September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0
Divided by Total Entries 0
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No Activities

MEETS ALL FINANCIAL REPORTING CRITERIA?  

Yes

Financial Report Review (Analyst Initials)  

1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. 8038  
Agency Code 2740  
Fund Type N  
Analyst Jdelorey

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
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<th>Subsidiary accounts missing</th>
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</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers</td>
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<tr>
<td>&quot; SCO Only&quot; box used</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**FINANCIAL REPORTING CRITERIA CHECKLIST**

**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

- **Fund Number**: 0001
- **Agency Code**: 3100
- **Fund Type**: G
- **Analyst**: Anguyen

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/28/2022. Was that on or before the due date? **No**
   - **September 30, 2021 - General Fund, SFEU, and Feeder**
   - **Funds**: September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
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<td>Amount entered on wrong line</td>
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<td>Subsidiary accounts missing</td>
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<td><strong>1 error for ALL infractions:</strong></td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;:(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- **Total Errors**: 3
- Divided by Total Entries: 30
- **Error %**: 10.00%

8. Final revision received on _______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

- Report 1: GL3115.1760 is blocked, use 7760. Form 571-C: missing SFUND 0001000. Due to/from GL3114/1410 the same fund 0001, changed to GL1420.3105, GL 3115.7501.
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/28/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Wrong account numbers</td>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

   | 1 error for ALL infractions: |
   | "0"s present in Encumbrance column |
   | "0"s present in Amount column |
   | Symbols such as "$", ",", or "](" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tbody>
<tr>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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<tr>
<th>Notes/Errors</th>
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<tr>
<td>Errors: missing Report 8-Sub. Report 1: Cannot post Due To/From with subsidiary fund the same as the reporting fund. Agency sent the revisions.</td>
</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>0's present in Encumbrance column</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>0's present in Amount column</td>
</tr>
<tr>
<td>&quot; SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

| Subsidiary accounts missing | No agency/fund number on first page |

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>1</td>
<td>19</td>
<td>5.26%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Errors: Report 1, missing B-Code on form 571-C.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0267  
Agency Code 3105  
Fund Type G  
Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/4/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 8/4/2021. Was that on or before the due date? Yes
   Funds: September 30, 2021 - General Fund, SFEU, and Feeder Funds; September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**1.** The Budgetary Reports were received on 8/4/2021. Was that on or before the due date? **Yes**

**Funds** September 30, 2021 - General Fund, SFU, and Feeder

September 30, 2021 - All Other Funds

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<th>Criteria</th>
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<tr>
<td>September 30, 2021 - All Other Funds</td>
<td>Yes</td>
</tr>
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</table>

**2.** Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

**3.** All required reports were received or noted on certification letter **Yes**

**4.** Authorized report format was used **Yes**

**5.** Debits equal credits **Yes**

**6.** (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

**7.** Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

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</tr>
</tbody>
</table>

| 1 error for ALL infractions:                                         |             |
| "0"s present in Encumbrance column                                  |             |
| "0"s present in Amount column                                       |             |
| Symbols such as "$", ":", or "(" used                              |             |

### Error Calculation

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**8.** Final revision received on ________. Before due date listed in Criteria 1? **N/A**

**9.** (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

**10.** (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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**15.** Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

**16.** Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

**17.** Were GAAP adjustments and/or audit reports submitted on time? **N/A**

**September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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#### Notes/Errors

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## MEETS ALL FINANCIAL REPORTING CRITERIA?

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<th>4th</th>
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</table>
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>Error Description</th>
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<tr>
<td>Subsidiary accounts missing</td>
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</tbody>
</table>

### Error Calculation

Total Errors: 0 | Divided by Total Entries: 7 | Error %: 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0005  Agency Code: 3125  Fund Type: B  Analyst: Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Error Calculation</th>
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</table>

Error Calculation

Total Errors 0  Divided by Total Entries 4  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Agency provide a footnote for the abnormal balance as - Account 9000 (appropriated expenses) is a credit abnormal due to prior year accruals encumbrances that did not materialize.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
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**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
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<td></td>
</tr>
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<td>1 error for ALL infractions:</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   8/31/2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
# Financial Reporting Criteria Checklist

**Fund Number:** 0720  
**Agency Code:** 3125  
**Fund Type:** B  
**Analyst:** Ncaccam

## Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<th>Criteria</th>
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<tr>
<td>Funds September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
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</tr>
<tr>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>Debits equal credits</td>
<td>Yes</td>
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<tr>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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<td>Total error rate is less than or equal to 2%</td>
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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | Yes |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
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<th>Date</th>
<th>Notes/Errors</th>
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</tr>
</tbody>
</table>

## MEETS ALL FINANCIAL REPORTING CRITERIA?

| Yes | Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |

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**Financial Reporting Criteria Checklist**

---
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

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<tr>
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<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st 2nd 3rd 4th</td>
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FINANCIAL REPORTING CRITERIA CHECKLIST
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| Error Calculation |
|-------------------|------------------|------------------|
| Total Errors      | Divided by Total Entries | Error %          |
| 0                 | 3                | 0.00%            |

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Error Calculation

Total Errors 0 Divided by Total Entries 10 Error % 0.00%

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
**STATE CONTROLLER'S OFFICE**
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 6031  
**Agency Code:** 3125  
**Fund Type:** B  
**Analyst:** Rchaudhary

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on _____, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**Notes/Errors**

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6088  |  Agency Code 3125  |  Fund Type B  |  Analyst Ygreen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", ",", or "/" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  |  1st  |  2nd  |  3rd  |  4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0001**  |  Agency Code **3340**  |  Fund Type **G**  |  Analyst **Cquinn**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ___________. Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? Yes
   | Funds       | September 30, 2021 - General Fund, SFEU, and Feeder | September 30, 2021 - All Other Funds |

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

5. Debits equal credits N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>Funds  September 30, 2021 - General Fund, SFEU, and Feeder</td>
<td></td>
</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0</td>
<td>Divided by Total Entries</td>
<td>20</td>
<td>Error %</td>
<td>0.00%</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
<th>No</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 6051**  
**Agency Code 3340**  
**Fund Type B**  
**Analyst Anguyen**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
</tbody>
</table>

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
Yes

3. All required reports were received or noted on certification letter  
Yes

4. Authorized report format was used  
Yes

5. Debits equal credits  
Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
N/A

7. Total error rate is less than or equal to 2%  
N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Subsidary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
N/A

16. Material Variance Explanation Form is submitted  
Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
N/A

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

## Possible Errors

### 1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

### 1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

### 8. Final revision received on ________, Before due date listed in Criteria 1? | N/A |

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

### 16. Material Variance Explanation Form is submitted | N/A |

## GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Date</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? | N/A |

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 3360  Fund Type G  Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/16/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line  Wrong account numbers  "SCO Only" box used
   Subsidiary accounts missing  No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column  "0"s present in Amount column
   Symbols such as "]", ",", or "{(}" used

Error Calculation

Total Errors 0  Divided by Total Entries 2  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**  

Fund Number: **0033**  
Agency Code: **3360**  
Fund Type: **G**  
Analyst: **Jlu**

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   - **September 30, 2021** - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

#### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 0044  Agency Code: 3360  Fund Type: G  Analyst: Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/24/2021. Was that on or before the due date? No September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
<tr>
<td>Error Calculation</td>
<td>Total Errors 0 Divided by Total Entries 4 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021  -  Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/3/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Subsidary accounts missing</td>
</tr>
<tr>
<td>Wrong account numbers</td>
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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>0's present in Encumbrance column</td>
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<tr>
<td>0's present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

   Error Calculation
   Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? **No**
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

## Possible Errors

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<th>1 error PER infraction:</th>
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## Error Calculation

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</tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/3/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

- Possible Errors
  - 1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page
  - 1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", ",", or "()" used

- Error Calculation
  - Total Errors: 0
  - Divided by Total Entries: 11
  - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials)

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on September 30, 2021. Was that on or before the due date? N/A
   Funds September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

POTENTIAL ERRORS

1 error PER infraction:
- Amount entered on wrong line:
- Wrong account numbers:
- "SCO Only" box used:
- Subsidiary accounts missing:
- No agency/fund number on first page:

1 error for ALL infractions:
- "0" present in Encumbrance column:
- "0" present in Amount column:
- Symbols such as "$", "-", or "()" used:

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on September 01, 2021. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0429  Agency Code 3360  Fund Type G  Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/17/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Possible Errors</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/29/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used
   Error Calculation
   Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on 1/31/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0465  Agency Code 3360  Fund Type G  Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. N/A

3. All required reports were received or noted on certification letter. N/A

4. Authorized report format was used. N/A

5. Debits equal credits. N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. N/A

Possible Errors

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Error Calculation

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<th>Total Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<th>Possible Errors</th>
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Error Calculation
Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0497  Agency Code: 3360  Fund Type: G  Analyst: Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/29/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Total Errors</th>
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<th>Error %</th>
<th>0.00%</th>
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</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/9/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
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<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Propprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<thead>
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<th>Criteria</th>
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<tbody>
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<td>1. The Budgetary Reports were received on 11/16/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Possible Errors

1. **1 error PER infraction:**
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

2. **1 error for ALL infractions:**
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

### Error Calculation

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<thead>
<tr>
<th>Total Errors</th>
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<tr>
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<td>0.00%</td>
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</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | N/A |

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

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<th>Description</th>
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<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information,</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 15, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
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<th>2nd</th>
<th>3rd</th>
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</thead>
<tbody>
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<td></td>
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</table>

### Notes/Errors

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**Financial Reporting Criteria Checklist**
1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
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<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>1 error PER infraction:</td>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. **The Budgetary Reports were received on 12/2/2021. Was that on or before the due date?**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds
   - **No**

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
   - **Yes**

3. **All required reports were received or noted on certification letter**
   - **Yes**

4. **Authorized report format was used**
   - **Yes**

5. **Debits equal credits**
   - **Yes**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
   - **N/A**

7. **Total error rate is less than or equal to 2%**
   - **Yes**

#### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

#### Error Calculation

- **Total Errors**: 0
- Divided by Total Entries: 5
- **Error %**: 0.00%

8. **Final revision received on ________, Before due date listed in Criteria 1?**
   - **N/A**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**
   - **N/A**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**
    - **N/A**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**
    - **N/A**

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**
    - **Yes**

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**
    - **N/A**

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**
    - **N/A**

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**
    - **N/A**

16. **Material Variance Explanation Form is submitted**
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. **Were GAAP adjustments and/or audit reports submitted on time?**
    - **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

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**Notes/Errors**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3015  Agency Code 3360  Fund Type G  Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/9/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</table>

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- "0"s present in Encumbrance column
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Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<tbody>
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<td>0</td>
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<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

<table>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/30/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>1 error PER infraction:</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

### Error Calculation

Total Errors: 0
Divided by Total Entries: 16
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**Fund Number.** 3109  
**Agency Code** 3360  
**Fund Type** G  
**Analyst** Jlu

1. The Budgetary Reports were received on 12/29/2021. Was that on or before the due date? **No**  
   **Funds**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

<table>
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<th>Possible Errors</th>
<th>Error Calculation</th>
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<td>Total Errors</td>
<td>Divided by Total Entries</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021**  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on ________.Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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Error Calculation

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<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3205   Agency Code 3360   Fund Type G   Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/25/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3211  Agency Code 3360  Fund Type G  Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3237  
Agency Code 3360  
Fund Type G  
Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date?  
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used

   Subsidiary accounts missing  
   No agency/fund number on first page

   1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column

   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0  
   Divided by Total Entries 5  
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA?  
No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/27/2021. Was that on or before the due date? No
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/27/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<table>
<thead>
<tr>
<th>1 error for ALL infraction:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;+&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) No

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
1. The Budgetary Reports were received on 9/8/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date?          No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number       Yes

3. All required reports were received or noted on certification letter                                      No

4. Authorized report format was used                                                              Yes

5. Debits equal credits                                                                                      N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear                        N/A

7. Total error rate is less than or equal to 2%                                                                 N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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Error Calculation

<table>
<thead>
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<tbody>
<tr>
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<td>0.00%</td>
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</tbody>
</table>

8. Final revision received on _____. Before due date listed in Criteria 1?          N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year                                      No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year                                        N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)            Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)                                    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances                                                                 N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc                                                                 N/A

16. Material Variance Explanation Form is submitted                                                                                                                 Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?                                                                                              N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Notes: Report 8-Sub: GL3115 needs four digit fund number.

MEETS ALL FINANCIAL REPORTING CRITERIA?                                                       No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
# Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

<table>
<thead>
<tr>
<th>1. The Budgetary Reports were received on 12/6/2021. Was that on or before the due date?</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Funds</strong></td>
<td><strong>September 30, 2021 - General Fund, SFEU, and Feeder Funds</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</th>
<th>Yes</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>3. All required reports were received or noted on certification letter</th>
<th>Yes</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>4. Authorized report format was used</th>
<th>Yes</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>5. Debits equal credits</th>
<th>Yes</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>7. Total error rate is less than or equal to 2%</th>
<th>N/A</th>
</tr>
</thead>
</table>

## Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
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## Error Calculation

<table>
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<th>Error %</th>
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</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>8. Final revision received on ________. Before due date listed in Criteria 1?</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>16. Material Variance Explanation Form is submitted</th>
<th>Yes</th>
</tr>
</thead>
</table>

## GAAP Basis Reporting Criteria

<table>
<thead>
<tr>
<th>17. Were GAAP adjustments and/or audit reports submitted on time?</th>
<th>N/A</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>September 01, 2021</strong></th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th><strong>October 01, 2021</strong></th>
<th>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</th>
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</thead>
</table>

## Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**STATE CONTROLLER'S OFFICE**  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0005  
**Agency Code:** 3480  
**Fund Type:** B  
**Analyst:** Anunley

---

**GLOBAL LEGAL BASIS REPORTING CRITERIA**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/9/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries Error % 0.00%

Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Errors: The amounts of GL 2500 & GL 4050 on Report 7 & 8 do not match the amounts on the General Ledger Trial Balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
<table>
<thead>
<tr>
<th>Criteria</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 12/7/2021. Was that on or before the due date?</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
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<td>5. Debits equal credits</td>
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<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
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</tbody>
</table>

### Possible Errors

- 1 error PER infractions:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or ")" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

- 8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |
- 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |
- 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |
- 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |
- 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |
- 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |
- 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |
- 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |
- 16. Material Variance Explanation Form is submitted | Yes |

### GAAP BASIS REPORTING CRITERIA

- 17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>No Activites</td>
</tr>
</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA? | No |

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |

Financial Reporting Criteria Checklist

---

**Fund Number:** 0042  
**Agency Code:** 3480  
**Fund Type:** G  
**Analyst:** Aelhady

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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</thead>
<tbody>
<tr>
<td>1.</td>
<td>The Budgetary Reports were received on 12/7/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td></td>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td>September 30, 2021 - All Other Funds</td>
</tr>
<tr>
<td>2.</td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3.</td>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4.</td>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5.</td>
<td>Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6.</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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</tr>
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<td>7.</td>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
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#### Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

| Total Errors | Divided by Total Entries | 3 | Error % | 0.00% |

| 8. | Final revision received on __________. Before due date listed in Criteria 1? | N/A |
|   | September 01, 2021 | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
|   | October 01, 2021 | Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

#### GAAP BASIS REPORTING CRITERIA

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>17.</td>
<td>Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
</tr>
</tbody>
</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0141  
Agency Code 3480  
Fund Type G  
Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/8/2021. Was that on or before the due date? No  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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| 1 error for ALL infraction: |
| 0's present in Encumbrance column |
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8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
Errors: The amounts of GL 2500 & GL 4050 on Report 7 & 8 do not match the amounts on the General Ledger Trial Balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

| 1st | 2nd | 3rd | 4th |

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 12/7/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Errors: GL2500/4050 on Report 7 does not match the General Ledger Trial Balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0338	Agency Code 3480	Fund Type G	Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/8/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   - 1 error PER infraction:
     - Amount entered on wrong line
     - Wrong account numbers
     - "SCO Only" box used
   - 1 error for ALL infractions:
     - "0"s present in Encumbrance column
     - "0"s present in Amount column
     - Symbols such as "$", "-", or "()" used

   Error Calculation
   - Total Errors 1
   - Divided by Total Entries 22
   - Error % 4.55%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Errors: the amounts of GL 2500 & GL 4050 on Report 7 & 8 do not match the amounts on the General Ledger Trial Balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/7/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% N/A

Possible Errors

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</tr>
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</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0890  Agency Code: 3480  Fund Type: N  Analyst: Hkhinda

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date?  No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

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8. Final revision received on ________ Before due date listed in Criteria 1?  N/A

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16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

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17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 12/7/2021. Was that on or before the due date? **No**

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

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7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________ Before due date listed in Criteria 1? **N/A**

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

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### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
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<tr>
<td>3. All required reports were received or noted on certification letter</td>
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<tr>
<td>1 error PER infraction:</td>
<td></td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
<td></td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot; SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 4 | Error % | 0.00% |

| 8. Final revision received on ________, Before due date listed in Criteria 1? | N/A |
| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |
| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |
| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |
| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |
| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |
| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |
| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |
| 16. Material Variance Explanation Form is submitted                     | Yes |

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

### Possible Errors

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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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<tr>
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<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
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<td>Subsidiary accounts missing</td>
<td></td>
</tr>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**


### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/6/2021. Was that on or before the due date? No
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</table>

<table>
<thead>
<tr>
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<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<td>1 error PER infraction:</td>
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</table>

8. Final revision received on 2/23/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Errors: There is GL1600.01313 on Report 1 but there is no GL1313. Agency sent a revised report 1. Report 7: The amounts of GL 2500 & GL 4050 on Report 7 & 8 do not match the amounts on the General Ledger Trial Balance.
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/7/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   - Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
<td>Error %</td>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
   - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
   - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
   - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
   - N/A

16. Material Variance Explanation Form is submitted
   - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### Criteria Details

1. The Budgetary Reports were received on 12/8/2021. Was that on or before the due date?
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **No**

<table>
<thead>
<tr>
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<tbody>
<tr>
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<tr>
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</table>

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<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?
    - **N/A**

<table>
<thead>
<tr>
<th>Notes/Errors</th>
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<tbody>
<tr>
<td>GLs 3114.0666 and 3114.3046 were entered as 0666 and 3046 on original Report 1.</td>
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</table>

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>
1. The Budgetary Reports were received on 12/7/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 12/9/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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<tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/7/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as ",", "-", or "("") used

Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/8/2021. Was that on or before the due date? No
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   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 12/9/2021. Was that on or before the due date? No
   Funds
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 6088**  
**Agency Code 3480**  
**Fund Type B**  
**Analyst Ygreen**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date? **No**
   - **Funds**  
     - September 30, 2021 - General Fund, SFEU, and Feeder 
     - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

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16. Material Variance Explanation Form is submitted **N/A**

**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 3/10/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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1. The Budgetary Reports were received on 2/9/2022. Was that on or before the due date? **No**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCQ action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

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16. Material Variance Explanation Form is submitted **Yes**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0102  
Agency Code 3540  
Fund Type G  
Analyst Amuhammad

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/10/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**

Total Errors Divided by Total Entries 18 Error %

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0140  Agency Code 3540  Fund Type G  Analyst Dlopez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/9/2022. Was that on or before the due date? Yes

September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

Yes

3. All required reports were received or noted on certification letter

Yes

4. Authorized report format was used

Yes

5. Debits equal credits

Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

N/A

7. Total error rate is less than or equal to 2%

Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Amount entered on wrong line</td>
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<tr>
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<td>1 error for ALL infractions:</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Total Errors 0  Divided by Total Entries 5  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

N/A

16. Material Variance Explanation Form is submitted

Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0198  Agency Code 3540  Fund Type G  Analyst Amuhammad**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/7/2022. Was that on or before the due date? __________ No
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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</thead>
<tbody>
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<tr>
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</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   **September 01, 2021 - GAAP adjustments. Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __________ No

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 3/8/2022. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   
   2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   
   3. All required reports were received or noted on certification letter  
   
   4. Authorized report format was used  
   
   5. Debits equal credits  
   
   6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   
   7. Total error rate is less than or equal to 2%  

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 3/8/2022. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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<thead>
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<th>Possible Errors</th>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No
1. The Budgetary Reports were received on 2/11/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietory fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  
Agency Code 3540  
Fund Type N  
Analyst Hkhinda

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/9/2022. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>Error Calculation</th>
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<td>No agency/fund number on first page</td>
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<td></td>
<td>Symbols such as ‘$’, ‘-‘, or ‘(‘) used</td>
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<table>
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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

<table>
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<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
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<th>4th</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. **0928**  
Agency Code **3540**  
Fund Type **N**  
Analyst **Amuhammad**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/9/2022. Was that on or before the due date? **No**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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**Error Calculation**

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<tr>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
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**Error Calculation**

<table>
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<tr>
<th>Total Errors</th>
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<tbody>
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<td>0.00%</td>
</tr>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/30/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

14. Explanation was not provided for abnormal balance in appropriation 3540-001-3063. Abnormal cause by PY accrual reversal.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 3120  
**Agency Code:** 3540  
**Fund Type:** G  
**Analyst:** Amuhammad

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date?  
   - **General Fund, SFEU, and Feeder Funds:** September 30, 2021  
   - **All Other Funds:** September 30, 2021  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

#### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>1 error for ALL infractions:</th>
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</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ , Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - **September 01, 2021:** GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021:** Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

*Financial Report Review (Analyst Initials)***

<table>
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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 3144  
**Agency Code:** 3540  
**Fund Type:** G  
**Analyst:** Mhatai

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/9/2022. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**

   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   - Yes

3. All required reports were received or noted on certification letter

   - Yes

4. Authorized report format was used

   - Yes

5. Debits equal credits

   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   - N/A

7. Total error rate is less than or equal to 2%  

   - Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0  
- Divided by Total Entries: 7  
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

    - N/A

16. Material Variance Explanation Form is submitted

    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

   - N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**NOTE:** Please submit reports so that they are able to be edited (i.e. extract pages, tick mark, etc.)

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3212  Agency Code 3540  Fund Type G  Analyst Nlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/7/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3228  Agency Code 3540  Fund Type G  Analyst CQuinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/9/2022. Was that on or before the due date? ___________________________ No
September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________________________ Yes

3. All required reports were received or noted on certification letter ___________________________ Yes

4. Authorized report format was used ___________________________ Yes

5. Debits equal credits ___________________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________________________ N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
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<tbody>
<tr>
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<td>“0” present in Encumbrance column</td>
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<td>1 error for ALL infractions:</td>
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<td>Error %</td>
</tr>
<tr>
<td>Error Calculation</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ___________________________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ___________________________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ___________________________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ___________________________ No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. ___________________________ N/A

16. Material Variance Explanation Form is submitted ___________________________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ___________________________ N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Abnormal expenditure on Report 1 should have footnote explaining abnormal.

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/9/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   Subsidary accounts missing, No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
   Symbols such as "$", ",", or ")" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
## BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

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<tbody>
<tr>
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<td>The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? No</td>
</tr>
<tr>
<td>2.</td>
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</tr>
<tr>
<td>3.</td>
<td>All required reports were received or noted on certification letter Yes</td>
</tr>
<tr>
<td>4.</td>
<td>Authorized report format was used Yes</td>
</tr>
<tr>
<td>5.</td>
<td>Debits equal credits N/A</td>
</tr>
<tr>
<td>6.</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A</td>
</tr>
<tr>
<td>7.</td>
<td>Total error rate is less than or equal to 2% Yes</td>
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<tr>
<td>8.</td>
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<td>9.</td>
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<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A</td>
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<td>16.</td>
<td>Material Variance Explanation Form is submitted Yes</td>
</tr>
<tr>
<td>17.</td>
<td>Were GAAP adjustments and/or audit reports submitted on time? N/A</td>
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### GAAP BASIS REPORTING CRITERIA

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<th>Description</th>
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<tbody>
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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 2/10/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/2/2021. Was that on or before the due date? **No**
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 01, 2021**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021**  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **N/A**

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<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6088   Agency Code 3540   Fund Type B   Analyst Ygreen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/10/2022. Was that on or before the due date? No
   Funds   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infractions:  
   - Amount entered on wrong line  
   - Wrong account numbers  
   - "SCO Only" box used
   - Subsidiary accounts missing  
   - No agency/fund number on first page
   - "0"s present in Encumbrance column  
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries   Error %  0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   Funds   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

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<tr>
<th>Criterion</th>
<th>Status</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 11/30/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Possible Errors**

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page
- 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

**Error Calculation**

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<tbody>
<tr>
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<tbody>
<tr>
<td>8. Final revision received on _________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
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<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 3560  Fund Type G  Analyst Matif

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24/34/71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
<th>Error</th>
<th>Calculation</th>
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<td>1 error PER infraction:</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0140  Agency Code: 3560  Fund Type: G  Analyst: Dlopez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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<td></td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0320  Agency Code: 3560  Fund Type: G  Analyst: Nlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on ___________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as ",", ",", or "," used

Error Calculation

Total Errors Divided by Total Entries  Error %  0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<td>September 30, 2021 - General Fund, SFEU, and Feeder</td>
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<td>Funds September 30, 2021 - All Other Funds</td>
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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
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<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
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### Possible Errors

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<tr>
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</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td></td>
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<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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### Error Calculation

<table>
<thead>
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<th>Total Errors Divided by Total Entries</th>
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</thead>
<tbody>
<tr>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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### Notes/Errors

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<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0942**  
Agency Code **3560**  
Fund Type **N**  
Analyst **Xsun**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
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<tr>
<th>Possible Errors</th>
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<tr>
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<tr>
<td>Wrong account numbers</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
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<tr>
<td>Symbols such as &quot;,&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

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<tr>
<th>Total Errors Divided by Total Entries</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0943 **Agency Code** 3560 **Fund Type** N **Analyst** Matif

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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4. Authorized report format was used N/A

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16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

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FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 1018  Agency Code: 3560  Fund Type: G  Analyst: Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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4. Authorized report format was used N/A

5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% N/A

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   
   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
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<tr>
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<tr>
<td>“0”s present in Amount column</td>
<td>Symbols such as “$”, “-”, or “()” used</td>
</tr>
</tbody>
</table>

Error Calculation

- Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
STATE CONTROLLER’S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0140 Agency Code 3600 Fund Type G Analyst Dlopez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0193  
**Agency Code:** 3600  
**Fund Type:** G  
**Analyst:** Ncaccam

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - No

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<tr>
<th>Possible Errors</th>
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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

- Missing agency number on Report 1

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/31/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page
Symbols such as "$", "-", or "()" used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
1. The Budgetary Reports were received on 9/29/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A
   
3. All required reports were received or noted on certification letter N/A
   
4. Authorized report format was used N/A
   
5. Debits equal credits N/A
   
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
   
7. Total error rate is less than or equal to 2% N/A
   
---

**Possible Errors**

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

**Error Calculation**

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<thead>
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<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0211  **
**Agency Code 3600  **
**Fund Type G  **
**Analyst Nlee  **

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

**Possible Errors**

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**Error Calculation**

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8. Final revision received on ________ , Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Financial Report Review (Analyst Initials)**

<table>
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<th>3rd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0212  Agency Code 3600  Fund Type G  Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</tr>
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</table>

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  -  Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<th>1 error PER infraction:</th>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

**Fund Number.** 0226  
**Agency Code.** 3600  
**Fund Type.** G  
**Analyst.** Ftoure

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? **Yes**  
**September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
**September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
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<tr>
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<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 9999 Error % 0.00%</td>
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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

**September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
**October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

Possible Errors

<table>
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<tr>
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</tbody>
</table>

1 error for ALL infractions:

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors: 0
Divided by Total Entries: 2
Error %: 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0320  Agency Code: 3600  Fund Type: G  Analyst: Nlee

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/29/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/26/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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**Possible Errors**

<table>
<thead>
<tr>
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<tbody>
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<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
</tbody>
</table>

8. Final revision received on _____, Before due date listed in Criteria 1? N/A

---

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0322  
**Agency Code.** 3600  
**Fund Type.** G  
**Analyst.** Nlee

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date?  
   **Yes**

   **Funds**  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
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</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>Error %</td>
</tr>
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<td>0.00%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date?  
   **Yes**
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Error Calculation</td>
<td>Total Errors Divided by Total Entries</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## Notes/Errors

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
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</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td>Yes</td>
</tr>
</tbody>
</table>

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | N/A |

3. All required reports were received or noted on certification letter | N/A |

4. Authorized report format was used | N/A |

5. Debits equal credits | N/A |

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |

7. Total error rate is less than or equal to 2% | N/A |

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page
- "0"s present in Encumbrance column, "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

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<tbody>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | N/A |

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |  
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |  

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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<tr>
<th>N/A</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
BUDGETARY/Legal Basis REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number. **0405**  
Agency Code **3600**  
Fund Type **B**  
Analyst **Cwylie**

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? **Yes**  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0447   Agency Code 3600   Fund Type G   Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/14/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries Error %

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date?
   - Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>Subsidiary accounts missing</td>
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</tr>
</thead>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0546   Agency Code 3600   Fund Type B   Analyst Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date? Yes
   
   **Funds**  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
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<tr>
<th>1 error PER infractions:</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Funds**  
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0890  
**Agency Code.** 3600  
**Fund Type.** N  
**Analyst.** Hkhinda

**BUDGETARY/Legal Basis Reporting Criteria**  
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date?  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Total Errors</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

<table>
<thead>
<tr>
<th>Notes/Errors</th>
</tr>
</thead>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
### Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

**Fund Number:** 0903  
**Agency Code:** 3600  
**Fund Type:** N  
**Analyst:** Jphan

#### 1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?**

<table>
<thead>
<tr>
<th>September 30, 2021 - General Fund, SFEU, and Feeder Funds</th>
<th>September 30, 2021 - All Other Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

#### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.

Yes

#### 3. All required reports were received or noted on certification letter.

Yes

#### 4. Authorized report format was used.

Yes

#### 5. Debits equal credits.

Yes

#### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear.

N/A

#### 7. Total error rate is less than or equal to 2%.

N/A

<table>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

- **Total Errors:** 0
- **Divided by Total Entries:** 0
- **Error %:** 0.00%

#### 8. Final revision received on ________. Before due date listed in Criteria 1?

N/A

#### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year.

N/A

#### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year.

N/A

#### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

N/A

#### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s).

N/A

#### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s).

N/A

#### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances.

N/A

#### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.

N/A

#### 16. Material Variance Explanation Form is submitted.

Yes

### GAAP Basis Reporting Criteria

#### 17. Were GAAP adjustments and/or audit reports submitted on time?

N/A

**September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

**October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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<td>Error Calculation</td>
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<td>No agency/fund number on first page</td>
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<td>Divided by Total Entries</td>
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<tr>
<td></td>
<td>Error %</td>
</tr>
</tbody>
</table>

0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
1. The Budgetary Reports were received on 10/8/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infractions:</td>
<td>Total Errors Divided by Total Entries</td>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on 3/7/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
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<th>Error %</th>
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<td>Subsidiary accounts missing</td>
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<td></td>
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8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Report 8 Subsidiaries GL 1730.060 & GL 5330.0602 an DTDF GL 1410.0681 does not reflect Report 1

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3104**

**Agency Code 3600**

**Fund Type N**

**Analyst Nlee**

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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? **Yes**

   *September 30, 2021 - General Fund, SFEU, and Feeder Funds*

   *September 30, 2021 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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</tr>
<tr>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   *September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*

   *October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01*

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
--- | --- | --- | --- | ---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: **3164**  
Agency Code: **3600**  
Fund Type: **G**  
Analyst: **Nlee**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/16/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
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<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
<td>Error %</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   - **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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<tr>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
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<td>1 error PER Infraction:</td>
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</tr>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 1 Divided by Total Entries 22 Error % 4.55%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

On original Report 1, encumbrance on GL 3010 exceeded accrual. Encumbrances cannot exceed accruals on liability accounts.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date? Yes

September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page
Symbols such as "$", "-", or "()" used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column

Error Calculation
Total Errors 0
Divided by Total Entries 5
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**

Total Errors Divided by Total Entries: 0.00%

8. Final revision received on 10/11/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? 
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - N/A

3. All required reports were received or noted on certification letter
   - N/A

4. Authorized report format was used
   - N/A

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot; SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>0's present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>0's present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
</tr>
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Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
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</table>

8. Final revision received on 10/11/2021. Before due date listed in Criteria 1? 
   - No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- N/A

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number.

3. All required reports were received or noted on certification letter.

4. Authorized report format was used.

5. Debits equal credits.

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear.

7. Total error rate is less than or equal to 2%.

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
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8. Final revision received on ________ before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year.

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances.

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.

16. Material Variance Explanation Form is submitted.

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**Possible Errors**

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<td>Symbols such as &quot;$&quot;, &quot;+&quot;, or &quot;(&quot; used</td>
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**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 9999
- Error %: 0.00%

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 6031  Agency Code: 3600  Fund Type: B  Analyst: Rchaudhary

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number. 6031  Agency Code 3600  Fund Type B  Analyst Rchaudhary

1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

<table>
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<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/14/2021. Was that on or before the due date? No

   **September 30, 2021** - General Fund, SFEU, and Feeder Funds  
   **September 30, 2021** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tbody>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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<td>Subsidiary accounts missing</td>
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### Error Calculation

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<th>Total Errors</th>
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<tbody>
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<td>0.00%</td>
<td></td>
<td></td>
</tr>
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</table>

8. Final revision received on ___________, Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

### FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

1 error PER infraction: Subsidiary accounts missing  Wrong account numbers  "SCO Only" box used

1 error for ALL infractions: "0"'s present in Encumbrance column  "0"'s present in Amount column  Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0  Divided by Total Entries 15  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  No
1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**Possible Errors**

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<tr>
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<tbody>
<tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number: 8018  
Agency Code: 3600  
Fund Type: N  
Analyst: Nlee

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/14/2021. Was that on or before the due date?  
   - General Fund, SFEU, and Feeder Funds: September 30, 2021  
   - All Other Funds: September 30, 2021  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  
   **N/A**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**N/A**

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<th>2nd</th>
<th>3rd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# STATE CONTROLLER'S OFFICE
## 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 8110  
**Agency Code:** 3600  
**Fund Type:** N  
**Analyst:** Jdelorey

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/2/2021. Was that on or before the due date? **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

#### Possible Errors

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#### Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/11/2021. Was that on or before the due date? **Yes**
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
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#### Error Calculation

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8. Final revision received on __________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/26/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes


Possible Errors

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Error Calculation

Total Errors: 0 Divided by Total Entries: 6 Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

 MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? Yes
- **September 30, 2021 - General Fund, SFEU, and Feeder Funds** September 30, 2021 - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

### 3. All required reports were received or noted on certification letter Yes

### 4. Authorized report format was used Yes

### 5. Debits equal credits Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

### 7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**
- Total Errors: 0
- Divided by Total Entries: 4
- Error %: 0.00%

### 8. Final revision received on ________. Before due date listed in Criteria 1? N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

### 16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

### 17. Were GAAP adjustments and/or audit reports submitted on time? N/A
- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
# BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? **Yes**
   **Fund** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   **Due Date** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

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### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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#### Error Calculation

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**Budgetary/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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| Error Calculation | Total Errors: 0 | Divided by Total Entries: 2 | Error %: 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Credit page for report 1 was missing. Agency sent it promptly after inquiry.

---

**Meets All Financial Reporting Criteria?** **Yes**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/16/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Table:

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors:

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  
Agency Code 3640  
Fund Type N  
Analyst Hkhinda

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
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<tr>
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   Error Calculation
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   Divided by Total Entries: 3  
   Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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Error Calculation:
Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 9/26/2021. Was that on or before the due date? Yes

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<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
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</tr>
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8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
# BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date? Yes
   **Funds**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<td></td>
</tr>
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<td>&quot;0&quot;s present in Amount column</td>
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<td></td>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

| Error Calculation |
| Total Errors | 0 | Divided by Total Entries | 12 | Error % | 0.00% |

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

# GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Notes/Errors**

   **MEETS ALL FINANCIAL REPORTING CRITERIA?** No

   Financial Report Review (Analyst Initials)  
   1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? **Yes**

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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<th>No agency/fund number on first page</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
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<td><strong>1 error for ALL infractions:</strong></td>
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8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**
1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

### Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

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<th>Total Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

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16. Material Variance Explanation Form is submitted

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6088  Agency Code 3640  Fund Type B  Analyst Ygreen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
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<td>Wrong account numbers</td>
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<td>Subsidiary accounts missing N/A</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line
Wrong account numbers
"SCO Only" box used
Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
"0"s present in Encumbrance column
"0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 2/8/2022. Was that on or before the due date? No

   2/8/2022

   **Funds:** September 30, 2021 - General Fund, SFU, and Feeder

   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   **Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   | 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or "(" used |

   **Error Calculation**

   Total Errors: 1

   Divided by Total Entries: 10

   Error %: 10.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Notes/Errors**

   Amount included on Report 2 missing from original Report 1.

   **MEETS ALL FINANCIAL REPORTING CRITERIA?** No

   Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**Fund Number.** 0140  
**Agency Code.** 3720  
**Fund Type.** G  
**Analyst.** Dlopez

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/6/2021. Was that on or before the due date? No  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes  
3. All required reports were received or noted on certification letter Yes  
4. Authorized report format was used Yes  
5. Debits equal credits Yes  
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A  
7. Total error rate is less than or equal to 2% Yes  

#### Possible Errors

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#### Error Calculation

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| Divided by Total Entries | 3  
| Error % | 0.00%  

8. Final revision received on ________, Before due date listed in Criteria 1? N/A  
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A  
16. Material Variance Explanation Form is submitted Yes  

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  

### Notes/Errors

Agency/department number missing in report 1.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No  

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 12/8/2021. Was that on or before the due date? No

   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   **Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   **Error Calculation**

   - Total Errors: 1
   - Divided by Total Entries: 11
   - Error %: 9.09%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Error: On Report No. 1 Form 571-C, type "R" is missing for FY 2020 account 0143000

---

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

<table>
<thead>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 10/6/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>Funds September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
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<th>Divided by Total Entries</th>
<th>3</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? | No |

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/6/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/25/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
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<th>Error</th>
<th>Calculation</th>
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</thead>
<tbody>
<tr>
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<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
Left off Agency number on Report 1. This is a requirement.

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes

Possible Errors
- 1 error PER infraction: Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 10 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? **No**  
   **September 30, 2021** - General Fund, SFEU, and Feeder Funds  
   **September 30, 2021** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
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</tr>
<tr>
<td>0's present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

<table>
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<td>5</td>
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<tr>
<td>Error %</td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 3760  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/18/2022. Was that on or before the due date? No
   Funds: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  N/A

3. All required reports were received or noted on certification letter  N/A

4. Authorized report format was used  N/A

5. Debits equal credits  N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0005  **Agency Code.** 3760  **Fund Type.** B  **Analyst.** Anunley

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on ______________. Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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8. Final revision received on ______________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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1. The Budgetary Reports were received on ________, Was that on or before the due date? N/A  
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**Error Calculation**

- Total Errors Divided by Total Entries
- Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials)  

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0371       Agency Code 3760       Fund Type G       Analyst Sngo

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/9/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
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Error Calculation

| Total Errors Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 1/6/2022. Was that on or before the due date? **No**  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

#### Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- Subsidiary accounts missing
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**N/A**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 11/5/2021. Was that on or before the due date? No
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**Possible Errors**

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<tr>
<td>1 error for ALL infractions:</td>
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**Error Calculation**

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<th>Description</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

| Possible Errors                                                                 | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used | Subsidiary accounts missing | No agency/fund number on first page | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or "()" used | Error Calculation |
|---------------------------------------------------------------------------------|------------------------------|-----------------------|---------------------|-----------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------------|---------------------|-----------------|-----------------|----------------|
| **1 error PER infraction:**                                                     |                              |                       |                     |                             |                                   |                                   |                                |                                   | Total Errors     | Divided by Total Entries | Error %          | 0.00%           |
| **1 error for ALL infractions:**                                                |                              |                       |                     |                             |                                   |                                   |                                |                                   |                     |                 |                 |                 |

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**Notes/Errors**

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

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1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

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Notes/Errors

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1?

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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 6052  
**Agency Code:** 3760  
**Fund Type:** B  
**Analyst:** Jdelorey

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
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| 1 error for ALL infactions: | |
| "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used | |

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

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<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **6083**  
Agency Code **3760**  
Fund Type **B**  
Analyst **Rchaudhary**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 4/14/2022. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

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8. Final revision received on __________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  
   **N/A**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**N/A**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on_________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:  
- Amount entered on wrong line  
- Wrong account numbers  
- "SCO Only" box used

1 error for ALL infractions:  
- Subsidiary accounts missing  
- No agency/fund number on first page  
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on_______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 1/6/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

#### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 2/27/2022. Was that on or before the due date? **No**
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

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### FINANCIAL REPORTING CRITERIA CHECKLIST
1. **The Budgetary Reports were received on 3/16/2022. Was that on or before the due date?** No

   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number** Yes

3. **All required reports were received or noted on certification letter** No

4. **Authorized report format was used** Yes

5. **Debits equal credits** N/A

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear** N/A

7. **Total error rate is less than or equal to 2%** N/A

### Possible Errors

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<td>Error %</td>
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8. **Final revision received on ________. Before due date listed in Criteria 1?** N/A

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year** N/A

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year** N/A

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?** N/A

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)** N/A

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)** N/A

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances** N/A

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc** N/A

16. **Material Variance Explanation Form is submitted** No

### GAAP BASIS REPORTING CRITERIA

17. **Were GAAP adjustments and/or audit reports submitted on time?** N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Material Variance Explanation Form is required to be submitted even if there is no activity to report.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/22/2022. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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</tr>
</tbody>
</table>

Error Calculation

| Total Errors Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? ___________ No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________ Yes

3. All required reports were received or noted on certification letter ___________ Yes

4. Authorized report format was used ___________ Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
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<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Divided by Total Entries</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted ___________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

No Activities

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

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Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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5. Debits equal credits Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0235  Agency Code: 3790  Fund Type: G  Analyst: Jdelorey

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/14/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0  Divided by Total Entries 16  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/10/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Possible Errors

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/21/2022. Was that on or before the due date? No
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
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4. Authorized report format was used
   N/A

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
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**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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Possible Errors

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? **No**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

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### Error Calculation

- Total Errors Divided by Total Entries: Error % **0.00%**

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16. Material Variance Explanation Form is submitted **N/A**

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### MEETS ALL FINANCIAL REPORTING CRITERIA? **N/A**

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
1. The Budgetary Reports were received on 3/10/2022. Was that on or before the due date? No
   Funds September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
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Notes/Errors

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1. The Budgetary Reports were received on 3/17/2022. Was that on or before the due date?
   - No
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   - September 30, 2021 - All Other Funds

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/7/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line
Wrong account numbers
"SCO Only" box used
Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column
"0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
1. The Budgetary Reports were received on 3/10/2022. Was that on or before the due date? No

September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 3/23/2022. Was that on or before the due date? **No**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;'s present in Encumbrance column</th>
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</tr>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________ . Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

#### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/14/2022. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

### Possible Errors

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<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/23/2022. Was that on or before the due date? No
   Funds   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

---

**Possible Errors**

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   Funds   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<th>Criteria</th>
<th>Result</th>
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</thead>
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<tr>
<td>1. The Budgetary Reports were received on 3/25/2022. Was that on or before the due date?</td>
<td>No</td>
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</table>

**Funds**

- September 30, 2021 - General Fund, SFEU, and Feeder
- September 30, 2021 - All Other Funds

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
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<tbody>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
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<td>5. Debits equal credits</td>
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<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

- Total Errors Divided by Total Entries: Error % 0.00%

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
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<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
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</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
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</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>N/A</td>
</tr>
</tbody>
</table>

#### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/1/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:  
- Amount entered on wrong line 
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- "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions:  
- "0"s present in Encumbrance column 
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- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/23/2022. Was that on or before the due date? No
   Funds September 30, 2021 - General Fund, SFEU, and Feeder Funds
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6083  
Agency Code 3790  
Fund Type B  
Analyst Rchaudhary

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line  
Wrong account numbers  
"SCO Only" box used

Subsidiary accounts missing  
No agency/fund number on first page

1 error for ALL infractions:  
"0"s present in Encumbrance column  
"0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

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   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### State Controller's Office

**2020-21 Year-End Financial Reporting Criteria Checklist**

**Fund Number.** 8076  **Agency Code.** 3790  **Fund Type.** N  **Analyst.** Mhatai

**Budgetary/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/14/2022. Was that on or before the due date? 
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds: No
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

#### Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

#### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 27 | Error % | 0.00% |

8. Final revision received on _____, Before due date listed in Criteria 1? 
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    - No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) 
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    - N/A

16. Material Variance Explanation Form is submitted 
    - Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? 
    - N/A

**Notes/Errors**

#### Meets All Financial Reporting Criteria?

No

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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<td>0</td>
<td>12</td>
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8. Final revision received on ? Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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</thead>
<tbody>
<tr>
<td>0</td>
<td>4</td>
<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

Error Calculation

Total Errors 0
Divided by Total Entries 19
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes  

3. All required reports were received or noted on certification letter Yes  

4. Authorized report format was used Yes  

5. Debits equal credits Yes  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A  

7. Total error rate is less than or equal to 2% Yes  

<table>
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<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</table>

| Error Calculation | Total Errors | Divided by Total Entries | 2 | Error % | 0.00% |

8. Final revision received on N/A. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A  

16. Material Variance Explanation Form is submitted Yes  

GAAP BASIS REPORTING CRITERIA  
17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  

Notes/Errors
Mandatory Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

<table>
<thead>
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<td>Total Errors</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

# GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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# MEETS ALL FINANCIAL REPORTING CRITERIA?

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3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ Yes

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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   September 30, 2021 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal BASIS REPORTING CRITERIA

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   - N/A

3. All required reports were received or noted on certification letter
   - N/A

4. Authorized report format was used
   - N/A

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

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</table>

#### Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials)

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</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** **0001**  
**Agency Code.** **3820**  
**Fund Type.** **G**  
**Analyst.** **Anguyen**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/29/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

<table>
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<tr>
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<td>30</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

<table>
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  **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

| Errors: Report 1-Form 571 missing B-Code, The amount of revenue on Report 7 does not match the amount on Material variance Explanation Form. Notes: the amount of GL3115.3820 needs to match the amount of GL1420.3820 |

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0914  
**Agency Code** 3820  
**Fund Type** N  
**Analyst** Anguyen

## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/29/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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8. Final revision received on . Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

- Errors: Material Variance Explanation Form: the amount of Expenditures FY19/20 does not mat PY report 7.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/29/2021. Was that on or before the due date? 
   September 30, 2021 - General Fund, SFEU, and Feeder Funds 
   September 30, 2021 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
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MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<td>Subsidiary accounts missing</td>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
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</tbody>
</table>

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<table>
<thead>
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<th>Possible Errors</th>
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<table>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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<th>4th</th>
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</table>
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**Error Calculation**

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**GAAP BASIS REPORTING CRITERIA**

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7. Total error rate is less than or equal to 2% Yes

---

**Possible Errors**

1 error PER infraction: 
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions: 
- "0"s present in Encumbrance column
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- Symbols such as "$", "-", or "()" used

**Error Calculation**

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS Reporting CRITERIA

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   N/A

7. Total error rate is less than or equal to 2%
   Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization Code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS Reporting CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 3830  
Fund Type G  
Analyst Amuhammad

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/14/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<tr>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

**Possible Errors**

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<thead>
<tr>
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<th>Wrong account numbers</th>
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</tr>
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<td></td>
</tr>
</tbody>
</table>

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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

The net of debits and credits in the encumbrances column have to equal.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6029  Agency Code 3830  Fund Type B  Analyst Amuhammad

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   Funds  September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6051  Agency Code 3830  Fund Type B  Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used
   Subsidary accounts missing
   No agency/fund number on first page
   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 3 Error % 33.33%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No
   Funds: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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<th>Error Calculation</th>
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<td>Divided by Total Entries: 10</td>
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<tr>
<td>Error %: 0.00%</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A
   
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA?

No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
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<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
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<td></td>
</tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 1 | Divided by Total Entries | 7 | Error % | 14.29% |

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Errors/Notes

Errors: There are no Material Variance Explanation Form. Agency sent the copy of MVE later.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal Basis Reporting Criteria
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or ")" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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<td>0</td>
<td>5</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**Fund Number.** 6088  
**Agency Code.** 3835  
**Fund Type.** B  
**Analyst.** Ygreen

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? **No**  
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **Funds** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
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</table>

<table>
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<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<thead>
<tr>
<th>CRITERIA</th>
<th>YES/NO</th>
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</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 16 | Error % | 0.00% |

8. Final revision received on _________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | Yes |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | Yes |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Date</th>
<th>Notes/Errors</th>
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</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

No contact for Accounting Chief on Cert letter.
1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

| Possible Errors |
|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or "()" used |
| Error Calculation | Total Errors 0 | Divided by Total Entries 7 | Error % 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
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7. Total error rate is less than or equal to 2% Yes

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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0140  Agency Code 3845  Fund Type G  Analyst Dlopez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

Total Errors 0  Divided by Total Entries 6  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date?  Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

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<tr>
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<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used, Subsidiary accounts missing, No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;(&quot; used</td>
</tr>
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</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>5</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as ",", ",", or ")" used

Error Calculation
Total Errors: 0 Divided by Total Entries: 6 Error %: 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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<td>Error %: 0.00%</td>
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8. Final revision received on , Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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**Possible Errors**

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<tr>
<th>1 error PER infraction:</th>
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**Error Calculation**

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<tr>
<th>Total Errors Divided by Total Entries</th>
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<tbody>
<tr>
<td></td>
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</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No

   **Funds**
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4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<th>Total Errors</th>
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<th>Error %</th>
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<tbody>
<tr>
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<td>0.00%</td>
<td></td>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Notes/Errors**

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<tr>
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<th>N/A</th>
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<tbody>
<tr>
<td><strong>Financial Report Review (Analyst Initials)</strong></td>
<td>1st</td>
</tr>
</tbody>
</table>

**Financial Reporting Criteria Checklist**
1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

<table>
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<th>Possible Errors</th>
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<tr>
<th>Error Calculation</th>
<th></th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   **September 01, 2021**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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No

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
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1 error for ALL infractions:
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Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 1 has wrong fund name.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date? _______________ Yes
   September 30, 2021 - General Fund, SFU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _______________ Yes

3. All required reports were received or noted on certification letter _______________ Yes

4. Authorized report format was used _______________ Yes

5. Debits equal credits _______________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _______________ N/A

7. Total error rate is less than or equal to 2% _______________ N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? _______________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _______________ N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? _______________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _______________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) _______________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _______________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _______________ N/A

16. Material Variance Explanation Form is submitted _______________ Yes

17. Were GAAP adjustments and/or audit reports submitted on time? _______________ N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? _______________ Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0140  
Agency Code 3855  
Fund Type G  
Analyst Dlopez

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   **Possible Errors**

   **1 error PER infraction:**
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - "0"s present in Encumbrance column
   - Symbols such as "$", "-", or "()" used

   **1 error for ALL infractions:**
   - "0"s present in Amount column

   **Error Calculation**

   Total Errors 0  
   Divided by Total Entries 19  
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date? **Yes**
   - **Funds**  
     - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
     - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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### Error Calculation

Total Errors: 0  
Divided by Total Entries: 4  
Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
# STATE CONTROLLER'S OFFICE
## 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 3212  
**Agency Code:** 3855  
**Fund Type:** G  
**Analyst:** Nlee

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
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   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
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**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAp BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<th>&quot;0&quot;s present in Amount column</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**STATE CONTROLLER'S OFFICE**  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

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<tr>
<td>0001</td>
<td>3860</td>
<td>G</td>
<td>Ttruong</td>
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**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   
   Yes

3. All required reports were received or noted on certification letter
   
   Yes

4. Authorized report format was used
   
   Yes

5. Debits equal credits
   
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   
   N/A

7. Total error rate is less than or equal to 2%
   
   Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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8. Final revision received on 10/14/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    
    Yes

16. Material Variance Explanation Form is submitted
    
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0140  Agency Code 3860  Fund Type G  Analyst Dlopez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ___ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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<thead>
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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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<td></td>
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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. **The Budgetary Reports were received on 9/6/2021. Was that on or before the due date?**
   - Yes

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
   - Yes

3. **All required reports were received or noted on certification letter**
   - Yes

4. **Authorized report format was used**
   - Yes

5. **Debits equal credits**
   - N/A

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
   - N/A

7. **Total error rate is less than or equal to 2%**
   - N/A

<table>
<thead>
<tr>
<th><strong>Possible Errors</strong></th>
<th><strong>Error Calculation</strong></th>
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<td></td>
</tr>
</tbody>
</table>

8. **Final revision received on ________. Before due date listed in Criteria 1?**
   - N/A

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**
   - N/A

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**
    - N/A

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**
    - N/A

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**
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    - Yes

16. **Material Variance Explanation Form is submitted**
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. **Were GAAP adjustments and/or audit reports submitted on time?**
    - N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

#5, 7 - There's no Report 1 or 3

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard.Reporting.html).

1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder**
   **Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

**Possible Errors**

1 error PER infraction: Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions: '0's present in Encumbrance column
   '0's present in Amount column
   Symbols such as "$", "-", or "()" used

**Error Calculation**

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   N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   **September 01, 2021**
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

Financial Report Review (Analyst Initials)
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0444  
Agency Code: 3860  
Fund Type: B  
Analyst: Mparris

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Subsidiary accounts missing  
Wrong account numbers  
" SCO Only" box used  
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1 error for ALL infractions:  
"0"s present in Encumbrance column
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Symbols such as "$", "-", or "()" used

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8. Final revision received on _______. Before due date listed in Criteria? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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September 30, 2021 - All Other Funds

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
- **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
- **September 30, 2021 - All Other Funds**

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

### 3. All required reports were received or noted on certification letter Yes

### 4. Authorized report format was used Yes

### 5. Debits equal credits Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

### 7. Total error rate is less than or equal to 2% Yes

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### 8. Final revision received on ________. Before due date listed in Criteria 1? N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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### 16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

### 17. Were GAAP adjustments and/or audit reports submitted on time? N/A
- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number.
Agency Code
Fund Type
Analyst

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials)

1st
2nd
3rd
4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<tr>
<th>Error Type</th>
<th>Description</th>
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<tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   N/A

3. All required reports were received or noted on certification letter  
   N/A

4. Authorized report format was used  
   N/A

5. Debits equal credits  
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

### Possible Errors

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<thead>
<tr>
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<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
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</tr>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    N/A

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
N/A
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
<tr>
<td>Error Calculation</td>
<td>Total Errors Divided by Total Entries</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  

**N/A**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? _______________ Yes

   September 30, 2021 - General Fund, SFU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _______________ Yes

3. All required reports were received or noted on certification letter _______________ Yes

4. Authorized report format was used _______________ Yes

5. Debits equal credits _______________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _______________ N/A

7. Total error rate is less than or equal to 2% _______________ N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors 0 Divided by Total Entries 0 Error % 0.00%</td>
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8. Final revision received on _______________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted _______________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? ________ Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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</tbody>
</table>

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 0
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used N/A

5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% N/A

Possible Errors

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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>Error Type</th>
<th>Possible Errors</th>
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<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
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</tbody>
</table>

Error Calculation

Total Errors: 1
Divided by Total Entries: 12
Error %: 8.33%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

Fund 0707001 is not balanced. Sent email for correction 3-10-2022

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 11 Error % 0.00%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### Criteria

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

#### Possible Errors

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#### Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA? **Yes**

Financial Report Review (Analyst Initials) **1st 2nd 3rd 4th**

FINANCIAL REPORTING CRITERIA CHECKLIST
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials)  

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1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
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7. Total error rate is less than or equal to 2% Yes

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Error Calculation

| Total Errors | Divided by Total Entries | 16 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information,
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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8. Final revision received on __________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) **N/A**

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16. Material Variance Explanation Form is submitted **N/A**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? __________ Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

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GAAP BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 6001  Agency Code: 3860  Fund Type: B  Analyst: Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Subsidiary accounts missing</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
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<td>&quot;0&quot;s present in Amount column</td>
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Error Calculation

| Total Errors | Divided by Total Entries | 9999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Please refer to report 7 for footnote.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<th>Possible Errors</th>
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Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<td>September 30, 2021 - General Fund, SFEU, and Feeder</td>
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<tr>
<td>2. Certification Letter format is correct, and includes the following:</td>
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<td>contact name, phone number, email address, agency name, organization</td>
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<td>3. All required reports were received or noted on certification letter</td>
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<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports</td>
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<td>(CSYDB3-1 – TC 24 / 34 / 71)</td>
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<td>7. Total error rate is less than or equal to 2%</td>
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### Possible Errors

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<td>1 error for ALL infractions:</td>
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<td>Total Errors: 0 / Divided by Total Entries: 9999 / Error %: 0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

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Notes/Errors
Criteria 14 Footnoted on rept 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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</tr>
<tr>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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### GAAP BASIS REPORTING CRITERIA

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<td>October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

**Error Calculation**

Total Errors 0
Divided by Total Entries 2
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Notes/Errors

Please refer to report 7 for Criteria 14.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

## 1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**
- **Funds**
  - September 30, 2021 - General Fund, SFEU, and Feeder Funds
  - September 30, 2021 - All Other Funds

## 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

## 3. All required reports were received or noted on certification letter **Yes**

## 4. Authorized report format was used **Yes**

## 5. Debits equal credits **Yes**

## 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

## 7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

- 1 error PER infraction:
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  - Wrong account numbers
  - "SCO Only" box used
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  - No agency/fund number on first page

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## 8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

## 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

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## 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

## 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

## 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

## 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

## 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

## 16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

## 17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## Notes/Errors

Please refer to report 7 for footnote.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
---|---|---|---|---

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 9999 | Error % | 0.00% |

| 8. Final revision received on __________. Before due date listed in Criteria 1? | N/A |

| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |
| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |
| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |
| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) | N/A |
| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |
| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | Yes |
| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |
| 16. Material Variance Explanation Form is submitted | Yes |

### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Notes/Errors
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 6031  
**Agency Code.** 3860  
**Fund Type.** B  
**Analyst.** Rchaudhary

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong> Amount entered on wrong line</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong> &quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 6051  Agency Code: 3860  Fund Type: B  Analyst: Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/6/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
   N/A

4. Authorized report format was used
   N/A

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number: 6052**  
**Agency Code: 3860**  
**Fund Type: B**  
**Analyst: Jdelorey**

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**  
   **Funds**  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
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</table>

<table>
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<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **Notes/Errors**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
**N/A**

**Financial Report Review (Analyst Initials)**

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6083  Agency Code 3860  Fund Type B  Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? __________ Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

- Total Errors 0
- Divided by Total Entries 48
- Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. **The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?**
   - **Yes**

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
   - **Yes**

3. **All required reports were received or noted on certification letter**
   - **Yes**

4. **Authorized report format was used**
   - **Yes**

5. **Debits equal credits**
   - **Yes**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
   - **N/A**

7. **Total error rate is less than or equal to 2%**
   - **N/A**

### Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. **Final revision received on ________. Before due date listed in Criteria 1?**
   - **N/A**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**
   - **N/A**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**
    - **N/A**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**
    - **N/A**

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**
    - **N/A**

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**
    - **N/A**

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**
    - **N/A**

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**
    - **N/A**

16. **Material Variance Explanation Form is submitted**
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. **Were GAAP adjustments and/or audit reports submitted on time?**
    - **N/A**

   **September 01, 2021**
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021**
   - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **Yes**
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: 
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- "SCO Only" box used

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Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>13</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors: 0
Divided by Total Entries: 4
Error %: 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: 0"s present in Encumbrance column 0"s present in Amount column

Symbols such as "$", “-”, or "(" used

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>0’s present in Encumbrance column</th>
<th>0’s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

#### Error Calculation

- **Total Errors**: 0
- Divided by **Total Entries**: 6
- **Error %**: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

### Notes/Errors

- **September 01, 2021**: GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021**: Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
---|---|---|---|---

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? **Yes**

   September 30, 2021 - General Fund, SFEU, and Feeder Funds

   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

   **Possible Errors**

   - 1 error PER infraction: Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**Fund Number:** 6083  
**Agency Code:** 3875  
**Fund Type:** B  
**Analyst:** Rchaudhary

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</thead>
<tbody>
<tr>
<td>0</td>
<td>9</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes

   **Funds**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
<th>Error Calculation</th>
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<td>- Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td></td>
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</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Dates**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
# Financial Reporting Criteria Checklist

## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? [Yes]
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [No]

### Possible Errors

<table>
<thead>
<tr>
<th>Error Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td></td>
<td>Wrong account numbers</td>
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<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
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<th>Divided by Total Entries</th>
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<th>Error %</th>
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<tbody>
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<td>1</td>
<td>3.57%</td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [Yes]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

Errors: Report 1-form 571C: missing B-code.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Possible Errors

Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Report 8 sub. On file; sub account should be 0001 not 0140 to reflect rpt 1 and due to/from report.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
</tr>
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<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors Divided by Total Entries | Error % | 0.00% |

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
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<th>Calculation</th>
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<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ____________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

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**BUDGETARY/Legal BASIS REPORTING CRITERIA**

**GAAP BASIS REPORTING CRITERIA**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 3900  
Fund Type G  
Analyst Jlu  

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
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<tbody>
<tr>
<td>1 error PER infringement:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors = 0  
Divided by Total Entries = 0  
Error % = 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
FINANCIAL REPORTING CRITERIA CHECKLIST

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0042**  
Agency Code **3900**  
Fund Type **G**  
Analyst **Aelhady**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? [Yes]

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

   **Possible Errors**
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

   **Error Calculation**
   - Total Errors: 0  
   - Divided by Total Entries: 7  
   - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [Yes]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [Yes]

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/8/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
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</table>

<table>
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<th>Error Calculation</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>42</td>
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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors


MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tr>
<td>10&quot;s present in Encumbrance column</td>
<td>10&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;&quot;)&quot; used</td>
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</tr>
</tbody>
</table>

#### Error Calculation

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<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<thead>
<tr>
<th>Error Description</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
</tbody>
</table>

#### Error Calculation

- **Total Errors**: 0
- Divided by Total Entries: 34
- **Error %**: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
<tbody>
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<td>Total Errors</td>
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</tr>
<tr>
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<td>Divided by Total Entries</td>
<td>9999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### STATE CONTROLLER'S OFFICE
### 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0421  
**Agency Code.** 3900  
**Fund Type.** G  
**Analyst.** Fflanagan

### STATE CONTROLLER'S OFFICE
### 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0421  
**Agency Code.** 3900  
**Fund Type.** G  
**Analyst.** Fflanagan

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/14/2021. Was that on or before the due date? Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<td>Subsidiary accounts missing</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on [_______]. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/14/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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</thead>
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<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0462  Agency Code 3900  Fund Type G  Analyst Jlu

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
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<tbody>
<tr>
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<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;'s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;'s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation
- Total Errors 0
- Divided by Total Entries 8
- Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

Financial Reporting Criteria Checklist
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  
Agency Code 3900  
Fund Type N  
Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? 
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line  
Wrong account numbers  
"SCO Only" box used  
Subsidiary accounts missing  
No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column  
"0"s present in Amount column  
Symbols such as "$", "-", or "()" used

Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

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5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

<table>
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| Total Errors: 2  
| Divided by Total Entries: 10  
| Error %: 20.00% |

8. Final revision received on ________ Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

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16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

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<tr>
<th>Notes/Errors</th>
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</tr>
</tbody>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
   
3. All required reports were received or noted on certification letter Yes
   
4. Authorized report format was used Yes
   
5. Debits equal credits N/A
   
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
   
7. Total error rate is less than or equal to 2% N/A

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<td>Error %: 0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A
   
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
   
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
   
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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<td>&quot;SCO Only&quot; box used</td>
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<table>
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<tr>
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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/5/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Possible Errors</th>
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<tr>
<td>1 error PER infraction:</td>
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<td>Subsidiary accounts missing</td>
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<td>1 error for ALL infractions:</td>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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**Error Calculation**

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8. Final revision received on ______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>&quot;SCO Only&quot; box used</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
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Error Calculation

- Total Errors: 0
- Divided by Total Entries: 15
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<td>1.</td>
<td>The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?</td>
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<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
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<td>September 30, 2021 - All Other Funds</td>
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<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
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<td>3.</td>
<td>All required reports were received or noted on certification letter</td>
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<td>4.</td>
<td>Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Debits equal credits</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<td>7.</td>
<td>Total error rate is less than or equal to 2%</td>
<td>N/A</td>
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### Possible Errors

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</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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#### Error Calculation

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<tbody>
<tr>
<td>8.</td>
<td>Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
<td></td>
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<tr>
<td>9.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
<td></td>
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<tr>
<td>11.</td>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
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</tr>
<tr>
<td>13.</td>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
<td></td>
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<tr>
<td>14.</td>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
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<tr>
<td>15.</td>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
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<tr>
<td>16.</td>
<td>Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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### GAAP BASIS REPORTING CRITERIA

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<td>17.</td>
<td>Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
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<tr>
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<td>September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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<td></td>
<td>October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

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### Notes/Errors

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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<tr>
<td>1 error PER infraction: Amount entered on wrong line Wrong account numbers &quot; SCO Only&quot; box used</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<tr>
<td>Error Calculation</td>
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<tr>
<td>Total Errors Divided by Total Entries Error % 0.00%</td>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6053  Agency Code 3900  Fund Type B  Analyst Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/14/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6054  Agency Code 3900  Fund Type B  Analyst Cwylie

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/14/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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4. Authorized report format was used N/A

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infraction:</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
</tbody>
</table>

Error Calculation

- Total Errors: N/A
- Divided by Total Entries: N/A
- Error %: 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? __________ Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ N/A

3. All required reports were received or noted on certification letter __________ N/A

4. Authorized report format was used __________ N/A

5. Debits equal credits __________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ N/A

   Possible Errors

   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error FOR ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. __________ N/A

16. Material Variance Explanation Form is submitted __________ N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<th>Criteria</th>
<th>Status</th>
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<td>1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date?</td>
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</tr>
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<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td>September 30, 2021 - All Other Funds</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Possible Errors**

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or ")" used

**Error Calculation**

<table>
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<tr>
<th>Total Errors Divided by Total Entries</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | No |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | No |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | N/A |

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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<th>Analyst Initials</th>
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<th>2nd</th>
<th>3rd</th>
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<tbody>
<tr>
<td>Hphan</td>
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</tbody>
</table>
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
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<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

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<th>Error %</th>
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<tbody>
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<td>0</td>
<td>2</td>
<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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**Financial Report Review (Analyst Initials)**

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<th>1st</th>
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</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/3/2021. Was that on or before the due date?  
   **Funds**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

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<td></td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?  

**N/A**

**Financial Report Review (Analyst Initials)**  
| 1st | 2nd | 3rd | 4th |

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 4/15/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on September 30, 2021. Was that on or before the due date? N/A

Funds: September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# STATE CONTROLLER'S OFFICE
## 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0212  
**Agency Code:** 3940  
**Fund Type:** G  
**Analyst:** Rchaudhary

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/10/2022. Was that on or before the due date?  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

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16. Material Variance Explanation Form is submitted

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 4/15/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on_________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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Error Calculation

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8. Final revision received on_______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 4/15/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

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Notes/Errors

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/11/2022. Was that on or before the due date? No

September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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   - September 30, 2021 - General Fund, SFU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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FINANCIAL REPORTING CRITERIA CHECKLIST
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   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   __________ No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   __________ Yes

3. All required reports were received or noted on certification letter  
   __________ Yes

4. Authorized report format was used  
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5. Debits equal credits  
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<td>1 error for ALL infractions:</td>
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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   __________ N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    __________ N/A

16. Material Variance Explanation Form is submitted  
    __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    __________ N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/10/2022. Was that on or before the due date? **No**
   - **Fund:** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **Due Date:** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

**Possible Errors**
- 1 error PER infraction:
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  - Wrong account numbers
  - "SCO Only" box used
- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
Fund Number: 0419  
Agency Code: 3940  
Fund Type: B  
Analyst: Matif

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on _______. Was that on or before the due date? N/A  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/18/2022. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

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GAAP BASIS REPORTING CRITERIA

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**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
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16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

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   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0626  
Agency Code 3940  
Fund Type N  
Analyst Matif

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
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4. Authorized report format was used N/A

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7. Total error rate is less than or equal to 2% N/A

Possible Errors

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

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Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
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1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A

   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
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1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No
   Funds September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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16. Material Variance Explanation Form is submitted N/A

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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A
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4. Authorized report format was used N/A
5. Debits equal credits N/A
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Error Calculation

Total Errors Divided by Total Entries  = Error % 0.00%

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "", or "()" used

Error Calculation

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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/10/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors
1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors 0 Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted
   Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Note</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on ________, Was that on or before the due date?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td>September 30, 2021 - All Other Funds</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | N/A |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

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<tr>
<td>1 error PER infraction:</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;) used</td>
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</table>

**Error Calculation**

- Total Errors
- Divided by Total Entries
- Error %

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "$" SCO Only box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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   N/A

3. All required reports were received or noted on certification letter  
   N/A

4. Authorized report format was used  
   N/A

5. Debits equal credits  
   N/A

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   N/A

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   N/A

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   No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% N/A

Possible Errors

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- " SCO Only" box used

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information,
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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
1. The Budgetary Reports were received on 2/25/2022. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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</tr>
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</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 4 | Error % | 0.00% |

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3237  Agency Code 3940  Fund Type G  Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<td></td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/25/2022. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</table>

Total Errors: Total Errors Divided by Total Entries = 0 %

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 3314  
Agency Code: 3940  
Fund Type: G  
Analyst: Rchaudhary

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ________. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

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8. Final revision received on ________. Before due date listed in Criteria 1?

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on __________. Was that on or before the due date?
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?

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16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number. **6001**  
Agency Code **3940**  
Fund Type **B**  
Analyst **Ftoure**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
<td>September 30, 2021</td>
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1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? **No**

<table>
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<td>September 30, 2021</td>
<td>General Fund, SFEU, and Feeder Funds</td>
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<td>September 30, 2021</td>
<td>All Other Funds</td>
</tr>
</tbody>
</table>

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

<table>
<thead>
<tr>
<th>Dates</th>
<th>Remarks</th>
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<tbody>
<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
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<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 2/18/2022. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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### Error Calculation

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<tbody>
<tr>
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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

| N/A |  |  |  |  |
1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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4. Authorized report format was used N/A

5. Debits equal credits N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6019  Agency Code 3940  Fund Type B  Analyst Matif

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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Error Calculation

Total Errors Divided by Total Entries  Error %  0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- Subsidary accounts missing
- No agency/fund number on first page
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 2/18/2022. Was that on or before the due date? **No**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder
   - **Funds** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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1. The Budgetary Reports were received on 2/18/2022. Was that on or before the due date? **No**

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**

   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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<td>Total Errors Divided by Total Entries</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

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16. Material Variance Explanation Form is submitted **N/A**

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17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/18/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6029  Agency Code 3940  Fund Type B  Analyst Amuhammad

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line
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Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column
"0"s present in Amount column
Symbols such as "$", ",", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6031  
Agency Code 3940  
Fund Type B  
Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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Notes/Errors

FINANCIAL REPORTING CRITERIA CHECKLIST
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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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### BUDGETARY/Legal BASIS REPORTING CRITERIA

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</tr>
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<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infractions</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions</td>
<td>“0”s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>“0”s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors Divided by Total Entries = 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/10/2022. Was that on or before the due date? No
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors: 0
Divided by Total Entries: 41
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'no' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   Funds   September 30, 2021 - General Fund, SFEU, and Feeder
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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</table>

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<tr>
<th>1 error for ALL infractions:</th>
</tr>
</thead>
<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 57 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0018  Agency Code 3960  Fund Type G  Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? 
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>0&quot;s present in Encumbrance column</th>
<th>0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 17 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0058  
**Agency Code.** 3960  
**Fund Type.** G  
**Analyst.** Xsun

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**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors 0  
- Divided by Total Entries 2  
- Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:Amount entered on wrong line</td>
<td>Total Errors</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>0</td>
</tr>
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<td>&quot;SCO Only&quot; box used</td>
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</tr>
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</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0080  Agency Code 3960  Fund Type G  Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? Yes

September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
"0"s present in Encumbrance column
"0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  Yes

7. Total error rate is less than or equal to 2%  Yes

---

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
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<td>Error %</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

---

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)  1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
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</thead>
<tbody>
<tr>
<td>The Budgetary Reports were received on 9/10/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

### Possible Errors

1. Error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used,
   Subsidiary accounts missing, No agency/fund number on first page

2. Error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column,
   Symbols such as "$", "-", or "()" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | N/A |

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors
STATE CONTROLLER'S OFFICE  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0115  
Agency Code 3960  
Fund Type G  
Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ardReporting.html

1. The Budgetary Reports were received on 9/8/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

<table>
<thead>
<tr>
<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0  
Divided by Total Entries 4  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0294  
Agency Code 3960  
Fund Type G  
Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used

   Subsidiary accounts missing  
   No agency/fund number on first page

   1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column

   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0  
Divided by Total Entries 16  
Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0458  Agency Code 3960  Fund Type G  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers “SCO Only” box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: “0”’s present in Encumbrance column “0”’s present in Amount column
   Symbols such as “$”, “-”, or “()” used

Error Calculation

Total Errors 0 Divided by Total Entries 18 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tr>
</tbody>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 38
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
*The format of Report 1 was incorrect.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/15/2021. Was that on or before the due date? **No**
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **Funds:** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

---

**Possible Errors**

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tbody>
</table>

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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 11
- Error %: 0.00%

---

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

<table>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? __Yes__
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __Yes__

3. All required reports were received or noted on certification letter __Yes__

4. Authorized report format was used __Yes__

5. Debits equal credits __Yes__

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __N/A__

7. Total error rate is less than or equal to 2% __Yes__

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<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
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<td>Amount entered on wrong line</td>
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<td></td>
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<tr>
<td>No agency/fund number on first page</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td>&quot;0&quot;'s present in Amount column</td>
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**Error Calculation**

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? __N/A__

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __N/A__

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __N/A__

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __N/A__

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __N/A__

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __N/A__

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __N/A__

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __N/A__

16. Material Variance Explanation Form is submitted __Yes__

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __N/A__
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __Yes__

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/8/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

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<th>Error %</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/8/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

Agency used 3220 instead of 3210. Agency lumped DTOF-3114 for multiple funds in as single entry

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFUE, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation
Total Errors 0 Divided by Total Entries 12 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3114  
Agency Code 3960  
Fund Type G  
Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 4 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/16/2021. Was that on or before the due date? [Yes/No] September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes/No]

3. All required reports were received or noted on certification letter [Yes/No]

4. Authorized report format was used [Yes/No]

5. Debits equal credits [Yes/No]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A/Yes]

7. Total error rate is less than or equal to 2% [Yes/No]

Possible Errors

<table>
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<tr>
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<td>Subsidiary accounts missing</td>
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</tr>
</tbody>
</table>

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors: 0
Divided by Total Entries: 11
Error %: 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? [N/A/Yes/No]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A/No/Yes]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A/No/Yes]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [Yes/No]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes/No]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [Yes/No]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A/Yes]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A/Yes]

16. Material Variance Explanation Form is submitted [Yes/No]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A/Yes]

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? [Yes/No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions: '0's present in Encumbrance column '0's present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

| Total Errors | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal Basis Reporting Criteria

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1. The Budgetary Reports were received on 9/14/2021. Was that on or before the due date?  Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

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8. Final revision received on ________, Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

| Yes |

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/11/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   No

7. Total error rate is less than or equal to 2%

   No

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Total Errors 2 Divided by Total Entries 25 Error % 8.00%

8. Final revision received on 1/25/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    N/A

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    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

    N/A

16. Material Variance Explanation Form is submitted

    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Ag listed incorrect sbacct # for GL3115 and used GL1410 instead 1420

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/19/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 4 Divided by Total Entries 30 Error % 13.33%

8. Final revision received on 1/31/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Act 1600-1311 & 1600-1313 were used without amt in main acct 1311 and 1313. Enc> accrual. Agency did not provide footnote for GL3220 on rpt 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/29/2021. Was that on or before the due date? Yes

   Funds September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors

   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

   Symbols such as "$", "-", or "(" used

   Error Calculation

   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0133  Agency Code 3970  Fund Type G  Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/19/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Subsidiary accounts missing  $ SCO Only" box used
   1 error for ALL infractions: "0"s present in Encumbrance column  "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 20  Divided by Total Entries 84  Error % 23.81%

8. Final revision received on 4/15/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
Too many revisions and too many error to counts. Example GL3115-3195 & 3115-3202 missing on RPT1

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<thead>
<tr>
<th>Fund Number.</th>
<th>0193</th>
<th>Agency Code</th>
<th>3970</th>
<th>Fund Type</th>
<th>G</th>
<th>Analyst</th>
<th>Ncaccam</th>
</tr>
</thead>
</table>

1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? **Yes**
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **No**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>“SCO Only” box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>1 error for ALL infractions:</td>
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<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

- Report 1 - Encumbrance debits did not equal credits.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0226  Agency Code 3970  Fund Type G  Analyst Ftoure

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ardReporting.html

1. The Budgetary Reports were received on 10/17/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used
   Subsidiary accounts missing
   No agency/fund number on first page

   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 5 Divided by Total Entries 34 Error % 14.71%

8. Final revision received on 2/18/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
Chged GL5330 to GL 5335. Missed to record a prepy acct on rept 1. GL1600-01319>GL1319. Provision acct has debit bal.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/17/2021. Was that on or before the due date?
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   Yes

7. Total error rate is less than or equal to 2%
   No

Possible Errors

<table>
<thead>
<tr>
<th>Error Description</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>4</td>
<td>15</td>
<td>26.67%</td>
</tr>
</tbody>
</table>

8. Final revision received on 2/8/2022. Before due date listed in Criteria 1?
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Recorded 1600 without main acct for 1380 and 1315. Missing footnote for GL1130 on Rpt 7. Agency lumped in all receivable account in a single GL on rpt 1, but split them on other report.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on __________. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24/34/71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
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<tr>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or ")" used |

Error Calculation

| Total Errors | 1 | Divided by Total Entries | 25 | Error % | 4.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Missing the R revenue code on Rpt 1 detail page.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/29/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

### Possible Errors

<table>
<thead>
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<th>Error Description</th>
<th>Calculation</th>
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<tbody>
<tr>
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<td>Total Errors 1 Divided by Total Entries 6 Error % 16.67%</td>
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<tr>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Agency did not submit GL entry for report 3.

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/15/2021. Was that on or before the due date? No
September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Calculation</th>
<th>Error %</th>
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<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors: 3  Divided by Total Entries: 13  Error %: 23.08%

8. Final revision received on 2/24/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Agency did not include 0 before any subaccount # associated with GL1600.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0281  Agency Code 3970  Fund Type G  Analyst Ftoure

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/17/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>1 error PER infraction: Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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<td>&quot;0&quot;s present in Amount column</td>
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</tr>
<tr>
<td></td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Accrual and expend on report 5 for Item 502, and 603 on report 5 were incorrectly recorded.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/18/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

Possible Errors

1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   Subsidiary accounts missing, No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

| Total Errors | 11 | Divided by Total Entries | 23 | Error % | 47.83% |

8. Final revision received on 3/16/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Agency omitted the blocked code on rpt 1 and 0 before 1319.

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/19/2021. Was that on or before the due date? **No**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **No**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td><strong>1 error for ALL infractions:</strong> 0&quot;s present in Encumbrance column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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<tr>
<td>Total Errors</td>
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</tr>
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</table>

8. Final revision received on 3/11/2022. Before due date listed in Criteria 1? **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

Not recorded GL 3114-0226, 1410-0226, & 1410-0100. Amt in 1410-0133 and 3114-0133 are # 5b on file. Enc amt # rpt2

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
# STATE CONTROLLER’S OFFICE

## 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0558  
**Agency Code:** 3970  
**Fund Type:** G  
**Analyst:** Ftoure

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? **No**  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **No**

<table>
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<tr>
<th>Possible Errors</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>0's present in Encumbrance column, 0's present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

- Missing footnote for abnormal balance in GL3010. Incorrectly trf D/C sign on rpt 1

## MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/29/2021. Was that on or before the due date?  
   **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

<table>
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<tr>
<th>Possible Errors</th>
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<th>Total Errors</th>
<th>Divided by Total Entries</th>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**  
    **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**  
    **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA?  
**N/A**  
Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3024  Agency Code 3970  Fund Type G  Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<thead>
<tr>
<th>1 error PER infraction</th>
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</table>

Error Calculation

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<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>0</td>
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<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/18/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear No

7. Total error rate is less than or equal to 2% No

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<td>Total Errors 2 Divided by Total Entries 24 Error % 8.33%</td>
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8. Final revision received on 2/18/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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Ag recorded Enc without accrual amount. Ag used 3114-3731 instead of 3114-9731.
1. The Budgetary Reports were received on 10/17/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

### Possible Errors

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<th>Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Wrong account numbers</td>
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<td>&quot; SCO Only&quot; box used</td>
</tr>
<tr>
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<td>No agency/fund number on first page</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;+&quot;, or &quot;/&quot; used</td>
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</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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<tbody>
<tr>
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<td>19</td>
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</tr>
</tbody>
</table>

8. Final revision received on 3/4/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Agency missed an entry in GL 1313. No footnote for abnormal bal in GL 3010

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/6/2021. Was that on or before the due date? **No**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong></td>
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<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;:(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 9999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3228    Agency Code 3970    Fund Type G    Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/7/2021. Was that on or before the due date? No
   September 30, 2021 ‐ General Fund, SFEU, and Feeder Funds    September 30, 2021 ‐ All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
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<tr>
<td>Error Calculation</td>
<td>Total Errors 1 Divided by Total Entries 21</td>
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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 ‐ GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 ‐ Draft Audit or October 15, 2021 ‐ Final Audit, if draft received by 10/01

Notes/Errors

Original Report 1 showed amount listed in GL 3114.3228. Amounts due to the same fund should be in GLs 3115 and 1420, and the subsidiary account should be the BU the amount is due to. If the amount is due to the same fund and the same BU, amounts in 3115.AAAA and 1420.AAAA must net to zero.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. 3237  Agency Code 3970  Fund Type G  Analyst Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/11/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Error Calculation
   Total Errors 0  Divided by Total Entries 5  Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3257  
Agency Code 3970  
Fund Type G  
Analyst Ftoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? _No_
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number _Yes_

3. All required reports were received or noted on certification letter _Yes_

4. Authorized report format was used _Yes_

5. Debits equal credits _Yes_

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear _Yes_

7. Total error rate is less than or equal to 2% _No_

   Possible Errors
   1 error PER infraction: Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used
   Subsidiary accounts missing  
   No agency/fund number on first page
   1 error for ALL infractions:  
   "0"s present in Encumbrance column  
   "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors  2  
   Divided by Total Entries  7  
   Error %  28.57%

8. Final revision received on 3/7/2022. Before due date listed in Criteria 1? _No_

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _No_

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? _No_

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _Yes_

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Amt on rpt 1 GL1319 # that rept 7 and Due to Sup Form. No Subact for GL1600

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/17/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
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<td>Subsidiary accounts missing</td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

<table>
<thead>
<tr>
<th>GAAP BASIS REPORTING CRITERIA</th>
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<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
</tr>
<tr>
<td>September 01, 2021</td>
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<tr>
<td>October 01, 2021</td>
</tr>
</tbody>
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3328  
**Agency Code** 3970  
**Fund Type** G  
**Analyst** Ftoure

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   Yes

7. Total error rate is less than or equal to 2%  
   Yes

#### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
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<tr>
<td>1 error PER infraction:</td>
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<td>Subsidiary accounts missing</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
<tr>
<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

- Missing footnote for abnormal bal in GL 3010.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**

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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/18/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A
   
3. All required reports were received or noted on certification letter N/A
   
4. Authorized report format was used N/A
   
5. Debits equal credits N/A
   
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
   
7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</table>

1 error for ALL infractions:

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<thead>
<tr>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A
   
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
   
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
   
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
   
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
   
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
   
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
   
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
   
16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 9747  
Agency Code 3970  
Fund Type N  
Analyst Fhoure

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>9999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
Please refer to Rpt 7 for footnote.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td>September 30, 2021 - All Other Funds</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>8. Final revision received on ________, Before due date listed in Criteria 1?</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>No</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>Yes</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>Yes</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>17. Were GAAP adjustments and/or audit reports submitted on time?</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   Subsidiary accounts missing, No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
   Symbols such as "$", "-", or "(())" used

   Error Calculation
   Total Errors: 0 Divided by Total Entries: 8 Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

| 1. | The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? | Yes |
| 2. | Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes |
| 3. | All required reports were received or noted on certification letter | Yes |
| 4. | Authorized report format was used | Yes |
| 5. | Debits equal credits | Yes |
| 6. | (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |
| 7. | Total error rate is less than or equal to 2% | Yes |

Possible Errors

| 1 error PER infraction: | Subsidiary accounts missing | No agency/fund number on first page |
| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| | Symbols such as "$", "-", or "()" used |

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

| September 01, 2021 | - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
| October 01, 2021 | - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
Abnormal bal in GL 1140.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>Funds September 30, 2021 - General Fund, SFEU, and Feeder September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Possible Errors</strong></td>
<td></td>
</tr>
<tr>
<td>1 error PER infraction: Amount entered on wrong line Wrong account numbers &quot; SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column &quot;0&quot;s present in Amount column Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
<tr>
<td><strong>Error Calculation</strong></td>
<td></td>
</tr>
<tr>
<td>Total Errors Divided by Total Entries Error % 0.00%</td>
<td></td>
</tr>
<tr>
<td>8. Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>No</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
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</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A    |
| September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 | |

**Notes/Errors**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** | N/A    |
Fund Number: 0115  Agency Code: 3980  Fund Type: G  Analyst: Jlu

BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'no' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>5</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 2021 - General Fund, SFEU, and Feeder Funds
   September 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

**Possible Errors**

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<th>Amount entered on wrong line</th>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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#### Error Calculation

**Total Errors Divided by Total Entries** Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

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7. Total error rate is less than or equal to 2% Yes

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| 16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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<th>Notes/Errors</th>
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

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    N/A

16. Material Variance Explanation Form is submitted
    Yes

**GAAP BASIS REPORTING CRITERIA**

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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16. Material Variance Explanation Form is submitted Yes

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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. **The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder
   - **September 30, 2021 - All Other Funds**
   - **Yes**

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
   - **Yes**

3. **All required reports were received or noted on certification letter**
   - **Yes**

4. **Authorized report format was used**
   - **Yes**

5. **Debits equal credits**
   - **Yes**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
   - **N/A**

7. **Total error rate is less than or equal to 2%**
   - **No**

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16. **Material Variance Explanation Form is submitted**
    - **Yes**

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### Notes/Errors

Errors: Report 15 was missing the total amounts.

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

- **Financial Report Review (Analyst Initials)**
  - **No**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Amount entered on wrong line</th>
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<tbody>
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<th>&quot;0&quot;s present in Amount column</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot;&quot;) used</td>
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Error Calculation

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<tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials)

1st  2nd  3rd  4th
# Year-End Financial Reporting Criteria Checklist

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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**GAAP BASIS REPORTING CRITERIA**

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<table>
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
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   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:

- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors: 0
Divided by Total Entries: 6
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **No**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

**Possible Errors**

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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**Error Calculation**

Total Errors 1 Divided by Total Entries 9 Error % 11.11%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
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**Notes/Errors**

Errors: missing Report 8-sub

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Possible Errors
1 error PER infraction:
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   0's present in Encumbrance column
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Error Calculation
Total Errors 0 Divided by Total Entries 18 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  -  GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  -  Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line
Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
Error Calculation
Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
- September 30, 2021 - General Fund, SFEU, and Feeder Funds
- September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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<td><strong>Possible Errors</strong></td>
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</tr>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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</tr>
</tbody>
</table>

8. Final revision received on ___________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA? No**

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/3/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<thead>
<tr>
<th>1 error PER infraction:</th>
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<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 1/13/2022. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder: No  
   September 30, 2021 - All Other Funds: No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number: Yes

3. All required reports were received or noted on certification letter: Yes

4. Authorized report format was used: Yes

5. Debits equal credits: Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear: N/A

7. Total error rate is less than or equal to 2%: No

---

Possible Errors

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Error Calculation

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8. Final revision received on 1/28/2022. Before due date listed in Criteria 1?: No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year: Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year: No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?: No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s): N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s): N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances: N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc: N/A

16. Material Variance Explanation Form is submitted: N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?: N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA?: N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 1/18/2022. Was that on or before the due date? **No**
   - **Fund** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **Due Date** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

- 1 error PER infraction: amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page
- 1 error for ALL infractions: "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on **N/A**. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

<table>
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<tr>
<th>Date</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
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</tbody>
</table>

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0181**  
Agency Code **4140**  
Fund Type **G**  
Analyst **Nlee**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/13/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

**Possible Errors**

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<thead>
<tr>
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**Error Calculation**

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<tr>
<th>Total Errors</th>
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<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

<table>
<thead>
<tr>
<th>September 01, 2021</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criterion</th>
<th>Status</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 12/15/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### Possible Errors

1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used

Subsidiary accounts missing, No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>14</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? | N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A

16. Material Variance Explanation Form is submitted | Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 12/6/2021. Was that on or before the due date? No  
   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

#### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

| Total Errors Divided by Total Entries Error % | 0.00% |

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

#### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Funds**  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

<table>
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<th>Criterion</th>
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<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder</td>
<td>Funds September 30, 2021 - All Other Funds</td>
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<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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<td>3. All required reports were received or noted on certification letter</td>
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<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
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</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |
| September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. | |
| October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 | |

<table>
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<th></th>
</tr>
</thead>
</table>

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
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<th></th>
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</thead>
</table>

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
1. The Budgetary Reports were received on 12/29/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

- Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
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<tr>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted N/A

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **3133**  
Agency Code **4150**  
Fund Type **G**  
Analyst **Amuhammad**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0001  
Agency Code: 4170  
Fund Type: G  
Analyst: Ttruong

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/27/2021. Was that on or before the due date? No  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

<table>
<thead>
<tr>
<th>Error Calculation</th>
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<tr>
<td>Total Errors</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A  
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes  
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No  
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A  
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes  
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes  
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No  
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A  
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

#7 - (1) Encumbrances were greater than accruals, (2) Report 1 did not tie to Report 2, (3) Accrual of Cat 96, (4) GL 1600 had abnormal balance, (5) Reserve for repayment did not tie with prepayments, (6) missed 4-digit fund number following the GL 5330 and GL 1730.

MEETS ALL FINANCIAL REPORTING CRITERIA?  

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/27/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   N/A

7. Total error rate is less than or equal to 2%

   No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</tr>
</thead>
<tbody>
<tr>
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Error Calculation

<table>
<thead>
<tr>
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<td>4</td>
<td>25</td>
<td>16.00%</td>
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</table>

8. Final revision received on 3/18/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

    N/A

16. Material Variance Explanation Form is submitted

    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials)
1. The Budgetary Reports were received on 10/27/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

| Possible Errors |
|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers |
| Subsidiary accounts missing | "SCO Only" box used |
| 1 error for ALL infactions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "/" used |

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</tr>
<tr>
<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 11/5/2021. Was that on or before the due date? **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

<table>
<thead>
<tr>
<th>Date</th>
<th>Notes/Errors</th>
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<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/27/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or ")" used

**Error Calculation**

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<tr>
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<th>13</th>
<th>Error %</th>
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</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/27/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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<tr>
<th>Error</th>
<th>Description</th>
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<tr>
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<td>Amount entered on wrong line</td>
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<td>1 error for ALL infractions:</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number. 3167  Agency Code 4170  Fund Type G  Analyst Smasterson

1. The Budgetary Reports were received on 10/27/2021. Was that on or before the due date?
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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8. Final revision received on ______. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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- Symbols such as "$", "-", or "(" used

Error Calculation

| Total Errors | Divided by Total Entries | 2 | Error % | 100.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Report 1 submitted using "-" for credits on 571B and missing "D" or "C" for Debit/Credit column; 571C submitted with "0" in amount columns.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors 2 Divided by Total Entries 18 Error % 11.11%

8. Final revision received on 1/19/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

GLAN 2500 and 4050 were submitted with the incorrect amount which required SCO to request revised reports 7, 8, Subsidiaries on File, 20.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

Error Calculation:
- Total Errors: 0
- Divided by Total Entries: 6
- Error %: 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
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Notes/Errors:

MEETS ALL FINANCIAL REPORTING CRITERIA?

- Yes

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

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STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 4185  Fund Type G  Analyst Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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16. Material Variance Explanation Form is submitted Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Notes/Errors

FINANCIAL REPORTING CRITERIA CHECKLIST
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**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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4. Authorized report format was used N/A

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Possible Errors

1 error PER infraction:
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Error Calculation

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**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
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<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</tr>
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</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0637 Agency Code 4250 Fund Type G Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

   **Possible Errors**

   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   **Error Calculation**

   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   - Subsidiary accounts missing No agency/fund number on first page
   - No's present in Encumbrance column
   - No's present in Amount column
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Error Calculation

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0639  Agency Code 4250  Fund Type G  Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infractions: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "(())" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/29/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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<th>Possible Errors</th>
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<th>Error %</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

# GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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## Notes/Errors

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<td>Financial Report Review (Analyst Initials)</td>
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</tr>
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</table>

# FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

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### Possible Errors

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### Error Calculation

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<tbody>
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8. Final revision received on 11/3/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

No agency posting to due to/from .

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
Fund Number. 0080  
Agency Code 4260  
Fund Type G  
Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
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7. Total error rate is less than or equal to 2%  
   Yes

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No agency posting to due to/from.

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st 2nd 3rd 4th
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. **The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?**
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**
   - **Answer**: Yes

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
   - **Answer**: Yes

3. **All required reports were received or noted on certification letter**
   - **Answer**: Yes

4. **Authorized report format was used**
   - **Answer**: Yes

5. **Debits equal credits**
   - **Answer**: Yes

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
   - **N/A**

7. **Total error rate is less than or equal to 2%**
   - **N/A**

#### Possible Errors

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8. **Final revision received on ________. Before due date listed in Criteria 1?**
   - **N/A**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**
   - **N/A**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**
    - **N/A**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**
    - **N/A**

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**
    - **N/A**

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**
    - **N/A**

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**
    - **N/A**

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.**
    - **N/A**

16. **Material Variance Explanation Form is submitted**
    - **Yes**

#### GAAP BASIS REPORTING CRITERIA

17. **Were GAAP adjustments and/or audit reports submitted on time?**
    - **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
    - **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**
    - **N/A**

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

**Financial Report Review (Analyst Initials):**

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<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   8/31/2021 - General Fund, SFEU, and Feeder Funds 9/30/2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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Error Calculation:

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0  
- Divided by Total Entries: Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

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### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any *'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/11/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

No agency posting for Due To/From.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date?
   
   Yes

   **Funds**
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   
   Yes

3. All required reports were received or noted on certification letter
   
   Yes

4. Authorized report format was used
   
   Yes

5. Debits equal credits
   
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   
   N/A

7. Total error rate is less than or equal to 2%
   
   Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    
    N/A

16. Material Variance Explanation Form is submitted
    
    Yes

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    
    N/A

   **Notes/Errors**

   No agency posting.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

**Financial Report Review (Analyst Initials)**

1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/8/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? **Yes**
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **Yes**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. 0834  Agency Code 4260  Fund Type N  Analyst Smasterson

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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1. The Budgetary Reports were received on 10/8/2021. Was that on or before the due date? September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

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8. Final revision received on ________, Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

<table>
<thead>
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<th>Notes/Errors</th>
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<tbody>
<tr>
<td>No agency posting</td>
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</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<td>September 30, 2021 - All Other Funds</td>
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<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes</td>
</tr>
<tr>
<td>3.</td>
<td>All required reports were received or noted on certification letter Yes</td>
</tr>
<tr>
<td>4.</td>
<td>Authorized report format was used Yes</td>
</tr>
<tr>
<td>5.</td>
<td>Debits equal credits Yes</td>
</tr>
<tr>
<td>6.</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A</td>
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<td>7.</td>
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### Possible Errors

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<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
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<td></td>
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</tr>
<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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### Error Calculation

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</tr>
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<td>Error %</td>
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<td></td>
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</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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### Notes/Errors

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
No activity for GLs 1410/3114 or 1420/3115. No agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
## STATE CONTROLLER'S OFFICE

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0942  **Agency Code:** 4260  **Fund Type:** N  **Analyst:** Xsun

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/14/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021** - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021** - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tr>
<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Financial Report Review (Analyst Initials)

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<tr>
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</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No activity for GLs 1410/3114 or 1420/3115. No agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

No agency posting.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number**: 3079  
**Agency Code**: 4260  
**Fund Type**: G  
**Analyst**: Smasterson

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

   **Possible Errors**

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<th>Amount entered on wrong line</th>
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<td>No agency/fund number on first page</td>
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</tr>
</tbody>
</table>

   **1 error for ALL infractions:**

   | "0"s present in Encumbrance column | "0"s present in Amount column |
   | Symbols such as "$", ",", or ")" used |

   **Error Calculation**

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</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021**  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021**  
   - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Not agency posting.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3097  
Agency Code 4260  
Fund Type G  
Analyst Smasterson

1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? September 30, 2021 - General Fund, SFEU, and Feeder Funds  
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

8. Final revision received on , Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

17. Were GAAP adjustments and/or audit reports submitted on time?

Notes/Errors
No activity to Report 1/no agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? __________ Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

**Possible Errors**

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

No activity to report 1./no agency posting.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
FINANCIAL REPORTING CRITERIA CHECKLIST

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number 3158  Agency Code 4260  Fund Type G  Analyst Smasterson
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3167  
Agency Code 4260  
Fund Type G  
Analyst Smasterson**

**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>1.</th>
<th>The Budgetary Reports were received on 8/27/2021. Was that on or before the due date?</th>
<th>Yes</th>
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</thead>
<tbody>
<tr>
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<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
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<td></td>
<td>September 30, 2021 - All Other Funds</td>
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<tr>
<th>2.</th>
<th>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</th>
<th>Yes</th>
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</thead>
<tbody>
<tr>
<td>3.</td>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4.</td>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5.</td>
<td>Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6.</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7.</td>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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<tr>
<th>8.</th>
<th>Final revision received on ________. Before due date listed in Criteria 1?</th>
<th>N/A</th>
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</thead>
<tbody>
<tr>
<td>9.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
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<td>10.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>No</td>
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<td>11.</td>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>Yes</td>
</tr>
<tr>
<td>12.</td>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
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<tr>
<td>13.</td>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14.</td>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>Yes</td>
</tr>
<tr>
<td>15.</td>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
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</tr>
<tr>
<td>16.</td>
<td>Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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**GAAP Basis Reporting Criteria**

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<th>Were GAAP adjustments and/or audit reports submitted on time?</th>
<th>N/A</th>
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</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

No agency posting.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? ____________ Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
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</thead>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

- **Possible Errors**
  - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
  - Subsidiary accounts missing, No agency/fund number on first page
  - "0"s present in Encumbrance column, "0"s present in Amount column
  - Symbols such as "$", "-", or "()" used

- **Error Calculation**
  - Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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GAAP BASIS REPORTING CRITERIA

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No activity to report 1/no agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

No activity to Report 1/No agency posting.
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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Error Calculation:
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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7. Total error rate is less than or equal to 2% Yes

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<td>Error Calculation</td>
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16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Funds**
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3305  
Agency Code: 4260  
Fund Type: G  
Analyzer: Smasterson

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/8/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter  
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   Yes

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<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A
   No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
    No

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
    Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyzer Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/8/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>1 error PER infraction:</th>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 10/8/2021. Was that on or before the due date? 
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **Yes**

### Possible Errors

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**Error Calculation**

- Total Errors Divided by Total Entries: **0.00%**

8. Final revision received on __________. Before due date listed in Criteria 1?
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

### GAAP Basis Reporting Criteria

- Were GAAP adjustments and/or audit reports submitted on time?
  - **N/A**

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

- No activity to Report 1/No agency posting.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **No**

Financial Report Review (Analyst Initials)
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/11/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal Basis REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", ",", or "(())" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/11/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No activity to Report 1/no agency posting.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________ Before due date listed in Criteria 1? N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
<td></td>
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<tr>
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<th>&quot;0&quot;s present in Amount column</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Notes/Errors**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/21/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infractions:</th>
<th>Amount entered on wrong line</th>
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<td></td>
<td></td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on 11/1/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/14/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No Report 1, only Report 7/ no agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 8033  **Agency Code** 4260  **Fund Type** N  **Analyst** Smasterson

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 10/8/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>Funds</td>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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<tbody>
<tr>
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<td>Amount entered on wrong line  Wrong account numbers  &quot;SCO Only&quot; box used  Subsidiary accounts missing  No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column  &quot;0&quot;s present in Amount column  Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Error % 0.00%</td>
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<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on _______. Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>Yes</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>Yes</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

**Notes/Errors**

No Report 1, only report 7/ no agency posting.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   **Possible Errors**

   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

   Symbols such as "$", "-", or "()" used

   **Error Calculation**

   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

No Report 1, report 7 only.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes

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<table>
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<th>Error Calculation</th>
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<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A
16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**
17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th
Fund Number. 8113  
Agency Code 4260  
Fund Type N  
Analyst Smasterson

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  

3. All required reports were received or noted on certification letter  

4. Authorized report format was used  

5. Debits equal credits  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  

7. Total error rate is less than or equal to 2%  

   **Possible Errors**

<table>
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<tr>
<th>Error for ALL infractions:</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>0’s present in Encumbrance column</th>
<th>0’s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

   **Error Calculation**

   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  

16. Material Variance Explanation Form is submitted  

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

No activity No agency posting.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? **Yes**
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

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<tr>
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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<td></td>
<td>symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

| Notes/Errors |

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8502  
Agency Code 4260  
Fund Type N  
Analyst Smasterson

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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</tr>
<tr>
<td>Symbols such as “$“, “-“, or “()” used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No Report 1, only Report 7/ no agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes
1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No

September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**Possible Errors**

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<thead>
<tr>
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<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0007 Agency Code 4265 Fund Type G Analyst Jdelorey

BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:

- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:

- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "(" used

Possible Errors

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. 0029  
Agency Code 4265  
Fund Type G  
Analyst Ftoure

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? No
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<td>Total Errors 0</td>
<td>Divided by Total Entries 5 Error % 0.00%</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
**Budgetary/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? ____________
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

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8. Final revision received on _________. Before due date listed in Criteria 1? ____________
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0070  Agency Code 4265  Fund Type G  Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<tr>
<td>Subsidiary accounts missing</td>
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1 error for ALL infractions:

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<tr>
<th>&quot;0&quot;s present in Encumbrance column</th>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 7 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", ",", or ")" used

Error Calculation

Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? **No**  
   **Funds**  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

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### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 20 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **Funds**  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

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<th>3rd</th>
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**Financial Reporting Criteria Checklist**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 0080, Agency Code: 4265, Fund Type: G, Analyst: Jdelorey

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. **Yes**

3. All required reports were received or noted on certification letter. **Yes**

4. Authorized report format was used. **Yes**

5. Debits equal credits. **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. **N/A**

7. Total error rate is less than or equal to 2%. **Yes**

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted. **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<table>
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<th>Error Calculation</th>
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<tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 20 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<th>Answer</th>
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<td>Wrong account numbers</td>
<td></td>
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<td>&quot;SCO Only&quot; box used</td>
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<tr>
<td>Subsidiary accounts missing</td>
<td></td>
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<tr>
<td>1 error for ALL infractions: &quot;0&quot;'s present in Encumbrance column</td>
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<td><strong>Error Calculation</strong></td>
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<tr>
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<tr>
<td>Error %</td>
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</tr>
<tr>
<td>Final revision received on ________, Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>Yes</td>
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<tr>
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<td>No</td>
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<td>No</td>
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<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
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</tr>
<tr>
<td>Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
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</table>

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?     | N/A    |

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

Financial Report Review (Analyst Initials)  | 1st | 2nd | 3rd | 4th |
STATE CONTROLLER'S OFFICE  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0106  
Agency Code 4265  
Fund Type G  
Analyst Hphan

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

#### Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
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#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

#### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<thead>
<tr>
<th>Fund Number</th>
<th>Agency Code</th>
<th>Fund Type</th>
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<tbody>
<tr>
<td>0115</td>
<td>4265</td>
<td>G</td>
<td>Jlu</td>
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</table>

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date?  **No**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
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<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

**1 error PER infraction:**
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

**1 error for ALL infractions:**
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

### Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

**Financial Report Review (Analyst Initials)**

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<th>3rd</th>
<th>4th</th>
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<td><strong>Financial Reporting Criteria Checklist</strong></td>
<td><strong>MEETS ALL FINANCIAL REPORTING CRITERIA?</strong></td>
<td>No</td>
<td></td>
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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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<table>
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<tr>
<th>Total Errors</th>
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<tbody>
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<td>0</td>
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8. Final revision received on ______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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<th>3rd</th>
<th>4th</th>
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</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   N/A

7. Total error rate is less than or equal to 2%

   Yes

   Possible Errors

<table>
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<tr>
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</tr>
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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

   No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

   Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

   Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

   N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

   N/A

16. Material Variance Explanation Form is submitted

   Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date?  No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

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<td></td>
<td></td>
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</tbody>
</table>

Error Calculation

Total Errors: 0  Divided by Total Entries: 23  Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/3/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<td>&quot;0&quot;s present in Amount column</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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<th>Financial Report Review (Analyst Initials)</th>
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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? **No**

   **Funds**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

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<th>0's present in Amount column</th>
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<td>Symbols such as &quot;$&quot;, &quot;+&quot;, or &quot;/&quot; used</td>
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</table>

#### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 30 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **Notes/Errors**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials)  

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0232  
**Agency Code** 4265  
**Fund Type** G  
**Analyst** Jdelorey

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

1 error PER infraction:  
   - Amount entered on wrong line  
   - Wrong account numbers  
   - "SCO Only" box used

1 error for ALL infractions:  
   - "0"s present in Encumbrance column  
   - "0"s present in Amount column  
   - Symbols such as "$", "-", or "()" used

Error Calculation

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</table>

8. Final revision received on __________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  

No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0234  
Agency Code 4265  
Fund Type G  
Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<th>Possible Errors</th>
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<tr>
<td>1 error PER infraction:</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc No

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 12/3/2021. Was that on or before the due date? No
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)

<table>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 0236  
Agency Code: 4265  
Fund Type: G  
Analyst: Jdelorey

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date?  
   - No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

### Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?  

- No

Financial Report Review (Analyst Initials)  

1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>0</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
<td>2</td>
</tr>
<tr>
<td>Error %</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
# BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Fund Number</th>
<th>0272</th>
<th>Agency Code</th>
<th>4265</th>
<th>Fund Type</th>
<th>G</th>
<th>Analyst</th>
<th>Jdelorey</th>
</tr>
</thead>
</table>

## Financial Reporting Criteria Checklist

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? **No**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 errors</td>
<td>PER infraction:</td>
</tr>
<tr>
<td>0 errors</td>
<td><strong>Amount entered on wrong line</strong></td>
</tr>
<tr>
<td>0 errors</td>
<td><strong>Wrong account numbers</strong></td>
</tr>
<tr>
<td>0 errors</td>
<td><strong>&quot;SCO Only&quot; box used</strong></td>
</tr>
</tbody>
</table>

### Error Calculation

- **Total Errors**: 0
- **Divided by Total Entries**: 10
- **Error %**: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021**: GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021**: Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

---

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

---

## FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. **Yes**
3. All required reports were received or noted on certification letter. **Yes**
4. Authorized report format was used. **Yes**
5. Debits equal credits. **Yes**
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. **N/A**
   - Total error rate is less than or equal to 2%. **Yes**

   **Possible Errors**
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used.
   - Subsidiary accounts missing.
   - No agency/fund number on first page.
   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column,
   - Symbols such as "$", "-", or ")" used.

   **Error Calculation**
   - Total Errors Divided by Total Entries
   - Error %
   - 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? **N/A**
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. **No**
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. **N/A**
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). **Yes**
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). **N/A**
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. **N/A**
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**
16. Material Variance Explanation Form is submitted. **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
| 1st | 2nd | 3rd | 4th |

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<p>| | | | |</p>
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<tr>
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</thead>
<tbody>
<tr>
<td><strong>1.</strong></td>
<td>The Budgetary Reports were received on 10/26/2021. Was that on or before the due date?</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td><strong>September 30, 2021</strong> - General Fund, SFEU, and Feeder Funds</td>
<td><strong>September 30, 2021</strong> - All Other Funds</td>
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<tbody>
<tr>
<td><strong>2.</strong></td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
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<tbody>
<tr>
<td><strong>3.</strong></td>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
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<tbody>
<tr>
<td><strong>4.</strong></td>
<td>Authorized report format was used</td>
<td>Yes</td>
<td></td>
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<tbody>
<tr>
<td><strong>5.</strong></td>
<td>Debits equal credits</td>
<td>Yes</td>
<td></td>
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<tbody>
<tr>
<td><strong>6.</strong> (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<tbody>
<tr>
<td><strong>7.</strong></td>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

### Possible Errors

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or ")" used

### Error Calculation

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries 14</td>
</tr>
<tr>
<td>Error %</td>
<td>0.00%</td>
<td></td>
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</tbody>
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<tbody>
<tr>
<td><strong>8.</strong></td>
<td>Final revision received on ________. Before due date listed in Criteria 1?</td>
<td>N/A</td>
<td></td>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>9.</strong> (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>Yes</td>
<td></td>
<td></td>
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</tbody>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>10.</strong> (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>No</td>
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<td></td>
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<tr>
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</thead>
<tbody>
<tr>
<td><strong>11.</strong> (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>Yes</td>
<td></td>
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<tbody>
<tr>
<td><strong>12.</strong> GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>13.</strong> GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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</thead>
<tbody>
<tr>
<td><strong>14.</strong> Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>N/A</td>
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<p>| | | | |</p>
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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>15.</strong> Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<p>| | | | |</p>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>16.</strong> Material Variance Explanation Form is submitted</td>
<td>Yes</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>17.</strong> Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>September 01, 2021</strong> - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td><strong>October 01, 2021</strong> - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
<td>1st 2nd 3rd 4th</td>
</tr>
</tbody>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

Error Calculation

Total Errors | 0 Divided by Total Entries | 5 | Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date?  
   Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   N/A

Possible Errors

<table>
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<tr>
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<td>&quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
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</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021  
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021  
   - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? **No**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
<td>Error %</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

### Notes/Errors

DR or CR was left off one item on 571-C. Had to send to Agency for correction.

---

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors:

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation:

Total Errors: 5
Divided by Total Entries
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) No

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

No agency posting.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**  
**Fund Number. 0672**  
**Agency Code 4265**  
**Fund Type N**  
**Analyst Smasterson**  

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**  
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria Description</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Funds</strong> September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Possible Errors</strong></td>
<td></td>
</tr>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td></td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td><strong>1 error for ALL infractions</strong></td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
<td></td>
</tr>
<tr>
<td><strong>Error Calculation</strong></td>
<td></td>
</tr>
<tr>
<td>Total Errors Divided by Total Entries Error % 0.00%</td>
<td></td>
</tr>
<tr>
<td>8. Final revision received on _____ Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>No</td>
</tr>
<tr>
<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>Yes</td>
</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criteria Description</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td><strong>Notes/Errors</strong></td>
<td></td>
</tr>
<tr>
<td>No activity for GLs 1410/3114 or 1420/3115.</td>
<td></td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th  

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
   N/A

4. Authorized report format was used
   N/A

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or ")" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date?
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds
   - **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **Yes**

<table>
<thead>
<tr>
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<th>Error Calculation</th>
<th>Total Errors Divided by Total Entries</th>
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<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on . Before due date listed in Criteria 1?
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **No**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    - **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

- No activity for GLs 1410/3114 or 1420/3115.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  Agency Code 4265  Fund Type N  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date?
   September 30, 2021 - General Fund, SFU, and Feeder Funds  September 30, 2021 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infractions:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 25 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFNU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>13</td>
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</tbody>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tr>
<tr>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>1</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No explanation for abnormal balances for GI 1315,1319,1600-01319 and 1600-01315

MEETS ALL FINANCIAL REPORTING CRITERIA? No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
### STATE CONTROLLER'S OFFICE
#### 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 3020  
**Agency Code:** 4265  
**Fund Type:** G  
**Analyst:** Jdelorey

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 12/10/2021. Was that on or before the due date? 
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**  
   - **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **N/A**

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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</thead>
<tbody>
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<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>0's present in Encumbrance column, 0's present in Amount column, Symbols such as &quot;$&quot;, &quot;.&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **No**

**Financial Report Review (Analyst Initials)**

<table>
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<th>3rd</th>
<th>4th</th>
</tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</thead>
<tbody>
<tr>
<td>0</td>
<td>7</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3080   Agency Code 4265   Fund Type G   Analyst Jdelorey

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors 0 Divided by Total Entries 19 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3081  Agency Code 4265  Fund Type G  Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
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1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number   Yes

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7. Total error rate is less than or equal to 2%   Yes

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1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   Subsidiary accounts missing, No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 17 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year   No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?   Yes

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17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number: 3085  
Agency Code: 4265  
Fund Type: G  
Analyst: Smasterson

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds: September 30, 2021 - All Other Funds:  
   Yes  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line  
   Wrong account numbers  
   "SCO Only" box used
   Subsidiary accounts missing  
   No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column  
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors Divided by Total Entries  
   Error %  
   0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
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<tr>
<th>Fund Number.</th>
<th>Agency Code</th>
<th>Fund Type</th>
<th>Analyst</th>
</tr>
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<tr>
<td>3098</td>
<td>4265</td>
<td>G</td>
<td>Jdelorey</td>
</tr>
</tbody>
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**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>Yes</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>Wrong account numbers</td>
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<tr>
<td>No agency/fund number on first page</td>
</tr>
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</tr>
<tr>
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<tr>
<td>0's present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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<td>23</td>
<td>0.00%</td>
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| 8. Final revision received on ________. Before due date listed in Criteria 1? | N/A     |
| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No      |
| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | No      |
| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | No      |
| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes     |
| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A     |
| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A     |
| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A     |
| 16. Material Variance Explanation Form is submitted                       | Yes     |

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Answer</th>
</tr>
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<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
</tbody>
</table>

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

Financial Report Review (Analyst Initials)

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<tr>
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<th>2nd</th>
<th>3rd</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tbody>
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<tr>
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</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>Divided by Total Entries</td>
<td>2</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3114  Agency Code 4265  Fund Type G  Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 10 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3151  Agency Code 4265  Fund Type G  Analyst Jdelorey

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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<tbody>
<tr>
<td>0</td>
<td>2</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

#### 1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No

**Funds**  
- September 30, 2021 - General Fund, SFEU, and Feeder
- September 30, 2021 - All Other Funds

#### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

#### 3. All required reports were received or noted on certification letter Yes

#### 4. Authorized report format was used Yes

#### 5. Debits equal credits Yes

#### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

#### 7. Total error rate is less than or equal to 2% Yes

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

#### 8. Final revision received on ________. Before due date listed in Criteria 1? N/A

#### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

#### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

#### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

#### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

#### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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#### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

#### 16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

#### 17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td></td>
</tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

#### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 7
- Error %: 0.00%

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>0's present in Encumbrance column</th>
<th>0's present in Amount column</th>
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</thead>
<tbody>
<tr>
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<td></td>
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</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? **No**
   - **Funds**
     - September 30, 2021 - General Fund, SFEU, and Feeder Funds
     - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
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<td>0</td>
<td>4</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Abnormal balance in GL 1140.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, &quot;,&quot;</td>
<td>&quot;()&quot; used</td>
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</tr>
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</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
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8. Final revision received on ________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  
   - **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - **Yes**

<table>
<thead>
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<th>Possible Errors</th>
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<td>Subsidiary accounts missing</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<table>
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<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
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<td>0.00%</td>
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8. Final revision received on ________, Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **Yes**

**Financial Report Review (Analyst Initials)**  
- 1st  
- 2nd  
- 3rd  
- 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

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<th>Criteria</th>
<th>Status</th>
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<tr>
<td>1. The Budgetary Reports were received on 10/26/2021. Did that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
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**Possible Errors**

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<tr>
<th>Error Description</th>
<th>Notes</th>
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<tr>
<td>Wrong account numbers</td>
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</tr>
<tr>
<td>“SCO Only” box used</td>
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</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 14
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?  Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3322  Agency Code 4265  Fund Type G  Analyst Jdelorey

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   **Yes**

3. All required reports were received or noted on certification letter

   **Yes**

4. Authorized report format was used

   **Yes**

5. Debits equal credits

   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)  
   are free of errors that require further SCO action to clear

   **N/A**

7. Total error rate is less than or equal to 2%

   **Yes**

   **Possible Errors**

   | 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used | Subsidiary accounts missing | No agency/fund number on first page |

   **1 error for ALL infractions:**

   | 10’s present in Encumbrance column | 0’s present in Amount column |

   **Symbols such as "$", "-", or ")" used**

   **Error Calculation**

   | Total Errors | Divided by Total Entries | 13 | Error % | 0.00% |

8. Final revision received on ________ Before due date listed in Criteria 1?

   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?

    **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

    **N/A**

16. Material Variance Explanation Form is submitted

    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  

**No**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 8505  
**Agency Code.** 4265  
**Fund Type.** N  
**Analyst.** Cquinn

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/23/2021. Was that on or before the due date? 
   - **Yes**  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - **Yes**

3. All required reports were received or noted on certification letter
   - **Yes**

4. Authorized report format was used
   - **Yes**

5. Debits equal credits
   - **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - **N/A**

7. Total error rate is less than or equal to 2%
   - **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>Total Errors 0 Divided by Total Entries 0 Error % 0.00%</td>
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<tr>
<td>Wrong account numbers</td>
<td></td>
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<tr>
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<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
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<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? 
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - **N/A**

16. Material Variance Explanation Form is submitted
    - **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?
    - **N/A**

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- **Yes**

**Financial Report Review (Analyst Initials)**  

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 12/16/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td><strong>Funds</strong> September 30, 2021 - General Fund, SFEU, and Feeder September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

#### Possible Errors

- **1 error PER infraction:** Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- **1 error for ALL infractions:** "0"'s present in Encumbrance column, "0"'s present in Amount column, Symbols such as "$", "-", or ")" used

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>89</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Final revision received on</th>
<th>Before due date listed in Criteria?</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>N/A</td>
</tr>
</tbody>
</table>

| (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |
| (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes |
| (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |
| GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |
| GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | Yes |
| Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | Yes |
| Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |
| Material Variance Explanation Form is submitted | Yes |

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

| September 01, 2021 | - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
| October 01, 2021   | - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR‐END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0172  **Agency Code** 4300  **Fund Type** G  **Analyst** Amuhammad

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/16/2021. Was that on or before the due date? **No**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2%  **No**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong> Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong> 0&quot;s present in Encumbrance column</td>
<td>0&quot;s present in Amount column</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;‐&quot;, or &quot;,()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 1
- Divided by Total Entries: 12
- Error %: 8.33%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 1 account 3115.0172 it should be 3115.4300. Agency provided supporting documentation and footnotes for abnormal balance on report 7.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/25/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 12/15/2021. Was that on or before the due date? No
   Funds  September 30, 2021 - General Fund, SFEU, and Feeder
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0942  **Agency Code** 4300  **Fund Type** N  **Analyst** Xsun

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/26/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

| Possible Errors | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used | Subsidiary accounts missing | No agency/fund number on first page | "0"s present in Encumbrance column | "0"s present in Amount column | Symbols such as "$", "-", or ")" used |
|-----------------|------------------------------|-----------------------|---------------------|-------------------------------|-----------------------------------|----------------------------------|----------------------------------|--------------------------------|--|
| 1 error PER infraction: |                              |                       |                     |                               |                                   |                                  |                                  |                                 |
| 1 error for ALL infractions: |                              |                       |                     |                               |                                   |                                  |                                  |                                 | 0.00%|

Error Calculation

- Total Errors: 0
- Divided by Total Entries: 2
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 11/9/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
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<tr>
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<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**Financial Reporting Criteria Checklist**

**Fund Number:** 3085  
**Agency Code:** 4300  
**Fund Type:** G  
**Analyst:** Smasterson

### Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. **The Budgetary Reports were received on 12/14/2021.** Was that on or before the due date?  
   - **General Fund, SFEU, and Feeder Funds:** September 30, 2021  
   - **All Other Funds:** September 30, 2021  
   - **Answer:** No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Answer:** Yes

3. All required reports were received or noted on certification letter  
   - **Answer:** Yes

4. Authorized report format was used  
   - **Answer:** Yes

5. Debits equal credits  
   - **Answer:** Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **Answer:** N/A

7. **Total error rate is less than or equal to 2%**  
   - **Answer:** Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers</td>
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<tr>
<td><strong>1 error for ALL infractions:</strong></td>
<td>Subsidiary accounts missing</td>
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</tr>
<tr>
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<td>&quot;0&quot;s present in Amount column</td>
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</table>

### GAAP Basis Reporting Criteria

17. **Were GAAP adjustments and/or audit reports submitted on time?**  
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  
   - **Answer:** N/A

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **Answer:** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   No  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

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<tr>
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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</tbody>
</table>

Error Calculation

| Total Errors | 1 | Divided by Total Entries | 71 | Error % | 1.41% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

#7 - The dept used incorrect subaccount for GL 3115.4000, revised to GL 3210 Due to Federal Government.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or ")" used

Error Calculation
Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
# 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0990  
**Agency Code:** 4440  
**Fund Type:** N  
**Analyst:** Hkhinda

## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? 
**Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
**September 30, 2021 - All Other Funds**  
**Answer:** No

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
**Answer:** Yes

### 3. All required reports were received or noted on certification letter
**Answer:** Yes

### 4. Authorized report format was used
**Answer:** Yes

### 5. Debits equal credits
**Answer:** Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
**Answer:** N/A

### 7. Total error rate is less than or equal to 2%
**Answer:** Yes

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### Error Calculation

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</table>
| Error %: 0.00%

### 8. Final revision received on ________. Before due date listed in Criteria 1? 
**Answer:** N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
**Answer:** N/A

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
**Answer:** N/A

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
**Answer:** N/A

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
**Answer:** N/A

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
**Answer:** N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
**Answer:** N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
**Answer:** N/A

### 16. Material Variance Explanation Form is submitted
**Answer:** Yes

## GAAP Basis Reporting Criteria

### 17. Were GAAP adjustments and/or audit reports submitted on time?
**September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
**October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Answer:** N/A

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes/No**

**Financial Report Review (Analyst Initials):**

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<th>3rd</th>
<th>4th</th>
</tr>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number: 3085  
Agency Code: 4560  
Fund Type: G  
Analyst: Smasterson

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? **Yes**
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **Funds:** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<th>Calculation</th>
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**Error Calculation**

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</tr>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<td>Total Errors Divided by Total Entries Error % 0.00%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  
Agency Code 4700  
Fund Type N  
Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 23 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942 Agency Code 4700 Fund Type N Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

Total Errors 0 Divided by Total Entries 7 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### Financial Reporting Criteria Checklist

**Fund Number:** 3228  
**Agency Code:** 4700  
**Fund Type:** G  
**Analyst:** Cquinn

#### Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
<th>Subsidiary accounts missing</th>
<th>No agency/fund number on first page</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;:&quot;, or &quot;.&quot; used</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
</table>
| 1 error PER infraction: | | | | | | | | | 0 | 19 | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

#### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

### Financial Reporting Criteria Checklist

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

- 1st
- 2nd
- 3rd
- 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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Error Calculation

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<th>Error %</th>
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<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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</table>

8. Final revision received on 2/2/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

# GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

- 5-digit subsidiary account missing. GL account 3115 incorrectly used. Incorrect related agency code listed. Cash adjustment entered on Report 3. Do not submit duplicate amounts (amounts included in other amounts).

---

## MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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## FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 0311  
Agency Code: 5160  
Fund Type: G  
Analyst: Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? 

   Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   N/A

7. Total error rate is less than or equal to 2%

   Yes

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<tr>
<td>Total Errors</td>
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<tr>
<td>Divided by Total Entries</td>
</tr>
</tbody>
</table>
| Error % | 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? 

   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

    N/A

16. Material Variance Explanation Form is submitted

    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'no' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number: 0600  
Agency Code: 5160  
Fund Type: N  
Analyst: Ttruong

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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**Error Calculation**

| Total Errors | Divided by Total Entries | 21 | Error % | 0.00% |

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. 
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

#3 - The Cert Letter missed the note "no activity to report" for Report 3.

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0610  Agency Code 5160  Fund Type N  Analyst Sngo

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers  " SCO Only" box used
   Subsidiary accounts missing  No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0  Divided by Total Entries 6  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

FINANCIAL REPORTING CRITERIA CHECKLIST

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<tbody>
<tr>
<td>Amount entered on wrong line</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>&quot;0&quot;'s present in Amount column</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
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</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</thead>
<tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 2
- Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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---

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 6 Error % 0.00%

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
    Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
    Symbols such as "$", "-", or ")" used

Error Calculation

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<tr>
<th>Total Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes

September 30, 2021 - General Fund, SFEU, and Feeder Funds
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Error Calculation**

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<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<td></td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction:  
   - Amount entered on wrong line  
   - Wrong account numbers  
   - "SCO Only" box used
   
   Subsidiary accounts missing  
   No agency/fund number on first page

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   Funds  September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Possible Errors

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 5175  Fund Type G  Analyst Jphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: 
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   1 error for ALL infractions: 
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 1 Divided by Total Entries 43 Error % 2.33%

8. Final revision received on ________. Before due date listed in Criteria 1? No

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Notes/Errors
GL 1410.0001 should have been 1420.1111, cannot have a due from your own fund. The agency forgot to provide the accrual report that cause the fund was overdraft. 3/10/22, agency emailed revision report 1&3 accrual entry to clear out program 99.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 8004  
**Agency Code:** 5175  
**Fund Type:** N  
**Analyst:** Jphan

## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? **Yes**
   
   **Funds**  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>“SCO Only” box used</th>
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### Error Calculation

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<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   
   **Notes/Errors**

   
   **MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

<table>
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<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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</table>

Error Calculation

Total Errors: 0 Divided by Total Entries: 17 Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
   N/A

4. Authorized report format was used
   N/A

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

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Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
   No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
   N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
   N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
   N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
   N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
   N/A

16. Material Variance Explanation Form is submitted
   N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
   N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/3/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<tbody>
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8. Final revision received on ______. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/2/2021. Was that on or before the due date? No
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

14. Explanation was not provided for abnormal balance in appropriation 5180-598-0131 and 5180-001-0131. Abnormal cause by PY accrual reversal.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

MEETING REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0163  
Agency Code 5180  
Fund Type G  
Analyst Amuhammad

1. The Budgetary Reports were received on 11/4/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone  
   number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)  
   are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________ . Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/3/2021. Was that on or before the due date? **No**
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **All Other Funds**: September 30, 2021

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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#### Error Calculation

- **Total Errors Divided by Total Entries**: Error %

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- **September 01, 2021**: GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021**: Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**
1. The Budgetary Reports were received on 11/3/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
      Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
      Symbols such as "$", "-", or "+()" used

   Error Calculation
   Total Errors Divided by Total Entries   Error % 0.00%

8. Final revision received on __________ Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2021. Was that on or before the due date? ________________________  No
   Funds   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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</table>

Error Calculation

Total Errors Divided by Total Entries  Error %  0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
1. The Budgetary Reports were received on 9/15/2021. Was that on or before the due date? Yes
   
   | Funds | September 30, 2021 - General Fund, SFEU, and Feeder | September 30, 2021 - All Other Funds |

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
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Error Calculation

| Total Errors | 0 | Divided by Total Entries | 4 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   | September 01, 2021 | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
   | October 01, 2021 | Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2021. Was that on or before the due date? [ ] Yes [ ] No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [ ] Yes

3. All required reports were received or noted on certification letter [ ] Yes

4. Authorized report format was used [ ] Yes

5. Debits equal credits [ ] Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [ ] N/A

7. Total error rate is less than or equal to 2% [ ] Yes

Possible Errors

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8. Final revision received on ________. Before due date listed in Criteria 1? [ ] N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [ ] N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [ ] N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [ ] Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [ ] Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [ ] N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [ ] No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [ ] N/A

16. Material Variance Explanation Form is submitted [ ] Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [ ] N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

No Supporting documentation or footnotes was provided for Abnormal balance of 200,000.

MEETS ALL FINANCIAL REPORTING CRITERIA? [ ] No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<th>Possible Errors</th>
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</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 11/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page
- "0"s present in Encumbrance column
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### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

---

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 1019  
**Agency Code** 5180  
**Fund Type** G  
**Analyst** Amuhammad

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/2/2021. Was that on or before the due date? Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

#### Possible Errors

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<th>Calculation</th>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
<tr>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)  

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/4/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
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   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

|
| 1st | 2nd | 3rd | 4th |

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8004  Agency Code 5180  Fund Type N  Analyst Jphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/2/2021. Was that on or before the due date? [ ] Yes [ ] No
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   [ ] Yes [ ] No

3. All required reports were received or noted on certification letter
   [ ] Yes [ ] No

4. Authorized report format was used
   [ ] Yes [ ] No

5. Debits equal credits
   [ ] Yes [ ] No

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   [ ] Yes [ ] No

7. Total error rate is less than or equal to 2%
   [ ] Yes [ ] No

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", ",", or "(" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? [ ] Yes [ ] No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   [ ] Yes [ ] No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    [ ] Yes [ ] No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    [ ] Yes [ ] No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    [ ] Yes [ ] No

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    [ ] Yes [ ] No

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    [ ] Yes [ ] No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    [ ] Yes [ ] No

16. Material Variance Explanation Form is submitted
    [ ] Yes [ ] No

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    [ ] Yes [ ] No

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

[ ] Yes [ ] No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/2/2021. Was that on or before the due date? No

   Funds: September 30, 2021 - General Fund, SFEU, and Feeder
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**Possible Errors**

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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tbody>
</table>

**1 error for ALL infractions:**

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(())" used

**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/3/2021. Was that on or before the due date? __No__
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __N/A__

3. All required reports were received or noted on certification letter __N/A__

4. Authorized report format was used __N/A__

5. Debits equal credits __N/A__

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __N/A__

7. Total error rate is less than or equal to 2% __N/A__

**Possible Errors**

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? __N/A__

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __N/A__

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __N/A__

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __Yes__

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __N/A__

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __N/A__

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __N/A__

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __N/A__

16. Material Variance Explanation Form is submitted __N/A__

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __N/A__
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __N/A__

Financial Report Review (Analyst Initials) __1st 2nd 3rd 4th__
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/2/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0
Divided by Total Entries 10
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 8106  **
**Agency Code  5180  **
**Fund Type N  **
**Analyst Jphan  **

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/2/2021. Was that on or before the due date?__________ No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________ Yes

3. All required reports were received or noted on certification letter ________ Yes

4. Authorized report format was used ________ Yes

5. Debits equal credits ________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________ N/A

7. Total error rate is less than or equal to 2% ________ Yes

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<th>Possible Errors</th>
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<table>
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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? ________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________ N/A

16. Material Variance Explanation Form is submitted ________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? ________ N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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**Error Calculation**

Total Errors 0  Divided by Total Entries 2  Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

Blank Due To-Due From Supplemental submitted with package. If there is no activity to report on the DTDF Supplemental, the DTDF should not be submitted. Instead, it should be noted as "no activity to report" on the cert letter.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<tbody>
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8. Final revision received on 3/18/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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</table>

### Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%

**Possible Errors**

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

**Error Calculation**

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

| "0"s present in Encumbrance column | "0"s present in Amount column |

| Symbols such as "$", "-", or "()" used |

Error Calculation

| Total Errors | 1 | Divided by Total Entries | 2 | Error % | 50.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Fund 0751305 Report 571-C Rev/Obj missing.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0831**  
**Agency Code 5225**  
**Fund Type N**  
**Analyst Ygreen**

## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. **The Budgetary Reports were received on 8/20/2021. Was that on or before the due date?**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. **Certification Letter format is correct, and includes the following:** contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. **All required reports were received or noted on certification letter**

4. **Authorized report format was used**

5. **Debits equal credits**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**

7. **Total error rate is less than or equal to 2%**

### Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
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</tbody>
</table>

#### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. **Final revision received on _________. Before due date listed in Criteria 1?**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**

16. **Material Variance Explanation Form is submitted**

### GAAP BASIS REPORTING CRITERIA

17. **Were GAAP adjustments and/or audit reports submitted on time?**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

**Financial Report Review (Analyst Initials)**

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<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone
   number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

   **Error Calculation**
   **Total Errors** 0 **Divided by Total Entries** 8 **Error %** 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures
   incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues
    realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000
    and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due
    To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts
    identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a
    pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information,
   Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

Error Calculation

| Total Errors | Divided by Total Entries 999 | Error % | 0.00% |

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'no' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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7. Total error rate is less than or equal to 2% Yes

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1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 10 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number: 3085  
Agency Code: 5225  
Fund Type: G  
Analyst: Smasterson

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? **Yes**  
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?  **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</tr>
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</table>

<table>
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<th>&quot;0&quot;s present in Encumbrance column</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>999</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All reports were received or noted on certification letter

4. Authorized report format was used Yes

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Possible Errors

<table>
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<tr>
<th>Error</th>
<th>Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 60 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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<table>
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<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Errors: 0 Divided by Total Entries: 999 Error %: 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  Agency Code 5227  Fund Type N  Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942  Agency Code 5227  Fund Type N  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/1/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infractions:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"'s present in Encumbrance column | "0"'s present in Amount column |
| Symbols such as "$", "-", or "()" used |

Error Calculation

Total Errors 0  Divided by Total Entries 8  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3286
Agency Code: 5227
Fund Type: G
Analyst: Mparris

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<th>No.</th>
<th>Requirement</th>
<th>Answer</th>
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<tr>
<td>1</td>
<td>The Budgetary Reports were received on 10/1/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>2</td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3</td>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4</td>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5</td>
<td>Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7</td>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Possible Errors

- 1 error PER infraction: Amount entered on wrong line
- 1 error for ALL infractions: "SCO Only" box used
- Subsidiary accounts missing
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Error Calculation

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<td>0</td>
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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- 1st
- 2nd
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- 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? No
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   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
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Error Calculation
Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? **No**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder
   - **Funds** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

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<th>&quot;0&quot;s present in Amount column</th>
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### Error Calculation

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<th>Total Errors</th>
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<th>0.00%</th>
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8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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<th>2nd</th>
<th>3rd</th>
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### FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number. 3354  
Agency Code 5227  
Fund Type G  
Analyst Mparris

1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? No  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>Amount entered on wrong line</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
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</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 4 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/23/2021. Was that on or before the due date? No
   
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 70 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Fund Number.
0942

### Agency Code.
5420

### Fund Type.
N

### Analyst.
Xsun

1. The Budgetary Reports were received on 9/9/2021. Was that on or before the due date? Yes

   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>Amount entered on wrong line</th>
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### Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?
Yes

**Financial Report Review (Analyst Initials)**

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1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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<th>Possible Errors</th>
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| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

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8. Final revision received on _____, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

| Notes/Errors |

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number. 0890  
Agency Code 5990  
Fund Type N  
Analyst Hkhinda

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

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Error Calculation

Total Errors 0  
Divided by Total Entries 0  
Error % 0.00%

8. Final revision received on 9/3/2021. Before due date listed in Criteria 1?  
   Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? **Yes**
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
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<th>Possible Errors</th>
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<tbody>
<tr>
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<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
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<table>
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<th>Error Calculation</th>
<th>Total Errors</th>
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<th>Error %</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<td>6100</td>
<td>G</td>
<td>Jdelorey</td>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder** Funds **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes  

3. All required reports were received or noted on certification letter Yes  

4. Authorized report format was used Yes  

5. Debits equal credits Yes  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A  

7. Total error rate is less than or equal to 2% Yes  

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Error Calculation</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error PER infractions:</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A  

16. Material Variance Explanation Form is submitted Yes  

**GAAP BASIS REPORTING CRITERIA**  

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
### Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

### Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tr>
</tbody>
</table>

**Error Calculation**

Total Errors 1 Divided by Total Entries 15 Error % 6.67%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Agency number left off AgencyName and Number portion of the Report 1

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Error Calculation
   Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on 9/17/2021. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Report 1 shows abnormal debit expenditure accrual in ref 602 with no explanation provided. Do not submit blank Report 5 pages.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments. Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- “SCO Only” box used

Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- “0”s present in Encumbrance column
- “0”s present in Amount column
- Symbols such as “$”, “-“, or “()” used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
# BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - N/A

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

### Possible Errors

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   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s)
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    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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# FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<th>Status</th>
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</thead>
<tbody>
<tr>
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</tr>
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</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
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**Possible Errors**

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<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
<td>Wrong account numbers</td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<tr>
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<td></td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |
| September 01, 2021 | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
| October 01, 2021 | Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** | N/A |
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<tr>
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<th>Total Errors</th>
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<th>0.00%</th>
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8. Final revision received on __________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| “0”s present in Encumbrance column | |
| “0”s present in Amount column | |
| Symbols such as “$”, “-”, or “()” used | |

### Error Calculation

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<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3170  Agency Code 6100  Fund Type G  Analyst Cquinn

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<td>Wrong account numbers</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

<table>
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<tr>
<th>Notes/Errors</th>
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</thead>
</table>

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3207  Agency Code 6100  Fund Type G  Analyst Cquinn**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

| 1. The Budgetary Reports were received on 8/16/2021. Was that on or before the due date? | Yes |
| Funds | September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds |
| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes |
| 3. All required reports were received or noted on certification letter | No |
| 4. Authorized report format was used | N/A |
| 5. Debits equal credits | N/A |
| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |
| 7. Total error rate is less than or equal to 2% | N/A |

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
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<tr>
<td>Wrong account numbers</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
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<tr>
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<tr>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
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<td>Error Calculation</td>
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<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

| 8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |
| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |
| 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |
| 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | No |
| 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |
| 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |
| 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |
| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. | N/A |
| 16. Material Variance Explanation Form is submitted | Yes |

**GAAP BASIS REPORTING CRITERIA**

| 17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |
| September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
| October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

Notes/Errors

Checklist listed on Cert Letter but missing from package.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<td>Error %</td>
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</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 3321**  
**Agency Code 6100**  
**Fund Type G**  
**Analyst Cquinn**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? __________ Yes  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

**Error Calculation**

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<tr>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
<td>Amount entered on wrong line</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
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**Total Errors** 0  
**Divided by Total Entries** 11  
**Error %** 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### Criteria Checklist

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? 
   - **Fund:** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **Due Date:** September 30, 2021 - All Other Funds  
   - **Answer:** Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Answer:** Yes

3. All required reports were received or noted on certification letter  
   - **Answer:** Yes

4. Authorized report format was used  
   - **Answer:** Yes

5. Debits equal credits  
   - **Answer:** Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **Answer:** N/A

7. Total error rate is less than or equal to 2%  
   - **Error Rate:** 16.67%

### Possible Errors

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- Amount entered on wrong line  
- Wrong account numbers  
- "SCO Only" box used |

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **Answer:** N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Answer:** N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **Answer:** N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Answer:** N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Answer:** N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **Answer:** Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Answer:** Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
    - **Answer:** N/A

16. Material Variance Explanation Form is submitted  
    - **Answer:** Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - **Due Date:** 
     - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
     - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  
    - **Answer:** N/A

### Notes/Errors

- No agency posting. G/L 3320 should be 3220.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Answer:** No

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<th>1st</th>
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<th>3rd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

1. The Budgetary Reports were received on 8/19/2021. Was that on or before the due date?  Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  N/A

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

There's no activity to report on Report 1 and Report 3.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6057  Agency Code 6100  Fund Type B  Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? ____________ Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________ Yes

3. All required reports were received or noted on certification letter ____________ Yes

4. Authorized report format was used ____________ Yes

5. Debits equal credits ____________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________ N/A

7. Total error rate is less than or equal to 2% ____________ N/A

Possible Errors

1 error PER infractions: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions:
   "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? ____________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ____________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ____________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ____________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ____________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ____________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ____________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ____________ N/A

16. Material Variance Explanation Form is submitted ____________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ____________ N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tr>
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Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8074  Agency Code 6100  Fund Type N  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers  "SCO Only" box used
   Subsidiary accounts missing  No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## STATE CONTROLLER'S OFFICE
### 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 8077  
**Agency Code.** 6100  
**Fund Type.** N  
**Analyst.** Cquinn

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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/16/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Material Variance Form listed as included on Certification Letter but not submitted.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
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7. Total error rate is less than or equal to 2% Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column
   "0"s present in Amount column Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors
1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

Error Calculation
Total Errors 1 Divided by Total Entries 13 Error % 7.69%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

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Notes/Errors
Errors: The amounts of GL 2500 & GL 4050 on Report 7, 2 & 8 do not match the amounts on the General Ledger Trial Balance.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<tbody>
<tr>
<td>0483</td>
<td>6120</td>
<td>G</td>
<td>Jlu</td>
</tr>
</tbody>
</table>

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<thead>
<tr>
<th>Possible Errors</th>
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<tr>
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</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
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| Symbols such as "$", "-", or "()" used |

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<tr>
<td>Divided by Total Entries</td>
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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

<table>
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<tr>
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FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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3. All required reports were received or noted on certification letter

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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</tr>
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<td>Wrong account numbers</td>
</tr>
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<tr>
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<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  
Agency Code 6120  
Fund Type N  
Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   Subsidary accounts missing, No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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<tr>
<th>1 error PER infraction:</th>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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Error Calculation

Total Errors 0
Divided by Total Entries 6
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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7. Total error rate is less than or equal to 2% N/A

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
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</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

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16. Material Variance Explanation Form is submitted Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0001**  
Agency Code **6125**  
Fund Type **G**  
Analyst **Anguyen**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on **8/17/2021**. Was that on or before the due date? **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

<table>
<thead>
<tr>
<th>Error type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors Divided by Total Entries  
Error %  
0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>Total Errors Divided by Total Entries Error % 0.00%</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions: 0's present in Encumbrance column</td>
<td></td>
</tr>
<tr>
<td>0's present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 3/25/2022. Was that on or before the due date? **No**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### GAAP BASIS REPORTING CRITERIA

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<th>Number</th>
<th>Criteria</th>
<th>December 31, 2021 - General Fund, SFEU, and Feeder Funds</th>
<th>December 31, 2021 - All Other Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The Budgetary Reports were received on 3/25/2022. Was that on or before the due date?</td>
<td>No</td>
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<tr>
<td>2</td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Debits equal credits</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>“SCO Only” box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>“0”s present in Encumbrance column</td>
</tr>
<tr>
<td>“0”s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as “$”, “-”, or “()” used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Number</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>8</td>
<td>Final revision received on ________, Before due date listed in Criteria 1?</td>
</tr>
<tr>
<td>9</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
</tr>
<tr>
<td>10</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
</tr>
<tr>
<td>11</td>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?</td>
</tr>
<tr>
<td>12</td>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
</tr>
<tr>
<td>13</td>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
</tr>
<tr>
<td>14</td>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
</tr>
<tr>
<td>15</td>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
</tr>
<tr>
<td>16</td>
<td>Material Variance Explanation Form is submitted</td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Number</th>
<th>Criteria</th>
</tr>
</thead>
<tbody>
<tr>
<td>17</td>
<td>Were GAAP adjustments and/or audit reports submitted on time?</td>
</tr>
</tbody>
</table>

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ________, Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Calculation</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942    Agency Code 6240    Fund Type N    Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/30/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  N/A

3. All required reports were received or noted on certification letter  N/A

4. Authorized report format was used  N/A

5. Debits equal credits  N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  N/A

Possible Errors

### Error Calculation

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>1 error PER infraction:</td>
<td></td>
<td></td>
<td></td>
</tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

### Notes/Errors

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/30/2022. Was that on or before the due date?
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds: September 30, 2021 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

---

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Divided by Total Entries</td>
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</tr>
<tr>
<td>Error %</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

---

8. Final revision received on ________, Before due date listed in Criteria 1?
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

- No

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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<tbody>
<tr>
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<td>Subsidiary accounts missing</td>
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<td>&quot;0&quot;s present in Amount column</td>
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<td>Error %</td>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/29/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds
   
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(())" used

Error Calculation

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8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0942  
Agency Code 6255  
Fund Type N  
Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date?  
   a. September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   b. September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debts equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

Possible Errors

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| Subsidiary accounts missing | No agency/fund number on first page

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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

   a. September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   b. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
## STATE CONTROLLER'S OFFICE

### 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number:** 0001  
**Agency Code:** 6260  
**Fund Type:** G  
**Analyst:** Cquinn

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 1/24/2022. Was that on or before the due date?  
   **No**  
   - **September 30, 2021 - General Fund, SFEU, and Feeder**  
   - **Funds** September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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<th>Possible Errors</th>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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Total Errors: 5  
Divided by Total Entries: 25  
Error %: 20.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **No**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**  
    - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

Abnormal Rpt 1 expenditure accrual requires explanation. GL 3114 subsidiary account numbers should be the fund number the amount is due to, not the BU number.

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
**No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 6350  Fund Type G  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

| Possible Errors |
|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | " SCO Only" box used |
| 1 error for ALL infractions: | 0"s present in Encumbrance column | 0"s present in Amount column | Symbols such as "$", "-", or "()" used |

Error Calculation
Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date?  
Yes  
September 30, 2021 - General Fund, SFEU, and Feeder Funds  
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
N/A

3. All required reports were received or noted on certification letter  
N/A

4. Authorized report format was used  
N/A

5. Debits equal credits  
N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
N/A

7. Total error rate is less than or equal to 2%  
N/A

8. Final revision received on ________. Before due date listed in Criteria 1?  
N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
N/A

16. Material Variance Explanation Form is submitted  
N/A

17. Were GAAP adjustments and/or audit reports submitted on time?  
N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
N/A

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0956  
Agency Code 6350  
Fund Type N  
Analyst Sngo

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
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<th>Possible Errors</th>
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<tbody>
<tr>
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<tr>
<td>Amount entered on wrong line</td>
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<tr>
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</tr>
<tr>
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</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/16/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

- **1 error PER infraction:** Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- **1 error for ALL infractions:** "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(())" used

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **1027**  
Agency Code **6350**  
Fund Type **G**  
Analyst **Jphan**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? **Yes**  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Do not submit duplicate reports (report 1 571-C/571-D)

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- Yes

Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date?  **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **N/A**

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</tbody>
</table>

#### Error Calculation

- **Total Errors Divided by Total Entries**: Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **N/A**

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials)**

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/25/2021. Was that on or before the due date? Yes
   
Funds September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 9734  
Agency Code 6350  
Fund Type N  
Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation
   
   Total Errors
   1
   Divided by Total Entries
   4
   Error %
   25.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Notes: BU6350 needs to submit year-end financial reports for reference 598. BU0985 should record expenditures and accounts payables. BU6350 should post credit to expenditures and Due From. On Report 7, BU 0985 should have a debit balance and BU 6350 should have a credit balance. These should equal each other and net to zero.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
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<tr>
<td>Subsidiary accounts missing</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td>Divided by Total Entries</td>
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<td>3 Error %</td>
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<td>33.33%</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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</tr>
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</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 34 | Error % | 0.00% |

8. Final revision received on 8/23/2021. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
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<tr>
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#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
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</thead>
<tbody>
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<td>0</td>
<td>20</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on 8/23/2021. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

#### MEETS ALL FINANCIAL REPORTING CRITERIA?
Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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7. Total error rate is less than or equal to 2% Yes

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</tbody>
</table>

### Error Calculation

- Total Errors: 0
- Divided by Total Entries: 45
- Error %: 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

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No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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</table>

Error Calculation

| Total Errors | 0 |
| Divided by Total Entries | 4 |
| Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0001  
**Agency Code** 6610  
**Fund Type** G  
**Analyst** Anunley

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/19/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
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<th>1 error PER infraction:</th>
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<tbody>
<tr>
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<th>1 error for ALL infractions:</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

**Error Calculation**

Total Errors | 0  
Divided by Total Entries | 0  
Error % | 0.00%

8. Final revision received on ___________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)**

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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/19/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds

   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on _____. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/29/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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### Possible Errors

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<tr>
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<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
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**Error Calculation**

Total Errors: 0  
Divided by Total Entries: 0  
Error %: 0.00%

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

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### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<tr>
<th>1 error PER infraction:</th>
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</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 11 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0573  Agency Code 6620  Fund Type N  Analyst Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0575  
Agency Code: 6620  
Fund Type: N  
Analyst: Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  

3. All required reports were received or noted on certification letter  

4. Authorized report format was used  

5. Debits equal credits  

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

   Possible Errors

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<tr>
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</tbody>
</table>

   Error Calculation

   Total Errors 0  
   Divided by Total Entries 11  
   Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date?  
   **Yes**
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

**Possible Errors**

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**Error Calculation**

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<th>Error %</th>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<th>Analyst</th>
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<td>6620</td>
<td>N</td>
<td>Anunley</td>
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**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

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   - September 30, 2021 - All Other Funds
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

<table>
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<th>Possible Errors</th>
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<tbody>
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<tr>
<td>Amount entered on wrong line</td>
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<td>&quot;SCO Only&quot; box used</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

- Yes

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
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<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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Error Calculation

Total Errors 0
Divided by Total Entries 12
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/29/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**

   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes

September 30, 2021 - General Fund, SFEU, and Feeder Funds  
September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, name of organization, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

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8. Final revision received on_______. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted. Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<th>Possible Errors</th>
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<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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1. The Budgetary Reports were received on 8/6/2021. Was that on or before the due date? Yes
   
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page
- 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</tr>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 7/29/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Subsidiary accounts missing</th>
<th>Wrong account numbers</th>
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<th>1 error for ALL infractions:</th>
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<tr>
<td></td>
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### Error Calculation

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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tr>
<td></td>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **Yes**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA? **Yes**

**Financial Report Review (Analyst Initials)**

| 1st | 2nd | 3rd | 4th |
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/29/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<th>1 error PER infraction:</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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<table>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;/&quot; used</td>
<td></td>
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</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 15 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
<td>Funds September 30, 2021 - General Fund, SFEU, and Feeder</td>
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<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
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<tr>
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<td>Yes</td>
</tr>
<tr>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<tr>
<td>Total error rate is less than or equal to 2%</td>
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**Possible Errors**

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</tr>
<tr>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>No</td>
</tr>
<tr>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>N/A</td>
</tr>
<tr>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
<td>N/A</td>
</tr>
<tr>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
<td>Yes</td>
</tr>
<tr>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criterion</th>
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<tbody>
<tr>
<td>Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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<td></td>
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</tbody>
</table>

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/29/2021. Was that on or before the due date? [Yes/No] Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. [Yes/No] Yes

3. All required reports were received or noted on certification letter. [Yes/No] Yes

4. Authorized report format was used. [Yes/No] Yes

5. Debits equal credits. [Yes/No] N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. [Yes/No] N/A

7. Total error rate is less than or equal to 2%. [Yes/No] N/A

Possible Errors

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<td>Subsidiary accounts missing</td>
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<tr>
<td>No agency/fund number on first page</td>
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</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "{ }" used |

Total Errors: 0
Divided by Total Entries: 0
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? [Yes/No] N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. [Yes/No] N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. [Yes/No] No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [Yes/No] N/A

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16. Material Variance Explanation Form is submitted. [Yes/No] Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [Yes/No] N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? [Yes/No] No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 6048  
**Agency Code:** 6620  
**Fund Type:** B  
**Analyst:** Rchaudhary

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<tr>
<td>1. The Budgetary Reports were received on 7/29/2021. Was that on or before the due date?</td>
<td>Yes</td>
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</tbody>
</table>
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September 30, 2021 - All Other Funds |        |
| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes |
| 3. All required reports were received or noted on certification letter | Yes |
| 4. Authorized report format was used | Yes |
| 5. Debits equal credits | N/A |
| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |
| 7. Total error rate is less than or equal to 2% | N/A |

### Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, “SCO Only” box used
- Subsidiary accounts missing, No agency/fund number on first page

### Error Calculation

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

**Financial Report Review (Analyst Initials):**

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 7/27/2021. Was that on or before the due date? ____________________________ Yes
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ____________________________ Yes

3. All required reports were received or noted on certification letter ____________________________ Yes

4. Authorized report format was used ____________________________ Yes

5. Debits equal credits ____________________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ____________________________ N/A

7. Total error rate is less than or equal to 2% ____________________________ N/A

---

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8. Final revision received on __________. Before due date listed in Criteria 1? _______________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year _______________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year _______________ N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) _______________ N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances _______________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc _______________ N/A

16. Material Variance Explanation Form is submitted _______________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? _______________ N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at https://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/22/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   Yes  
   September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
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8. Final revision received on ___________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number: 0001  
Agency Code: 6670  
Fund Type: G  
Analyst: Anunley

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/29/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

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Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1?
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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
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1. The Budgetary Reports were received on 7/14/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 7/22/2021. Was that on or before the due date? Yes
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GAAP BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter Yes

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### Possible Errors

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Total Errors: 0
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### GAAP BASIS REPORTING CRITERIA

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 7/28/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 7/28/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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**Possible Errors**

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDEGTARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0942**
Agency Code **6750**
Fund Type **N**
Analyst **Xsun**

**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/27/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 2 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

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**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**
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**Notes/Errors**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

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### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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   Error Calculation
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/21/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 7/22/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "("") used

   Error Calculation
   Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

   MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

   Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

   FINANCIAL REPORTING CRITERIA CHECKLIST

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. **The Budgetary Reports were received on 7/23/2021. Was that on or before the due date?**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**
   - Yes

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**
   - Yes

3. **All required reports were received or noted on certification letter**
   - Yes

4. **Authorized report format was used**
   - Yes

5. **Debits equal credits**
   - Yes

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**
   - N/A

7. **Total error rate is less than or equal to 2%**
   - N/A

### Possible Errors

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<td>Error %</td>
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</table>

8. **Final revision received on ________. Before due date listed in Criteria 1?**
   - N/A

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**
   - N/A

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**
    - N/A

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**
    - N/A

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**
    - N/A

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**
    - N/A

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**
    - N/A

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.**
    - N/A

16. **Material Variance Explanation Form is submitted**
    - Yes

## GAAP BASIS REPORTING CRITERIA

17. **Were GAAP adjustments and/or audit reports submitted on time?**
    - N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA?

- **Yes**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/28/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors: 0
Divided by Total Entries: 8
Error %: 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 7/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "("") used

   Error Calculation
   Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Error Calculation

Total Errors: 0
Divided by Total Entries: 0
Error %: 0.00%

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 7/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 7/16/2021. Was that on or before the due date? Yes
   **Fund** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<td>Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Financial Reporting Criteria Checklist

<table>
<thead>
<tr>
<th><strong>MEETS ALL FINANCIAL REPORTING CRITERIA?</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
</tr>
</tbody>
</table>

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
## BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html.

### Fund Number.
0001

### Agency Code
6840

### Fund Type
G

### Analyst
Anunley

### Financial Reporting Review

**Fund**
- 0001 - General Fund, SFEU, and Feeder Funds
- September 30, 2021 - General Fund, SFEU, and Feeder Funds
- September 30, 2021 - All Other Funds

1. The Budgetary Reports were received on 7/28/2021. Was that on or before the due date?  
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | Divided by Total Entries | 8 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes

**Financial Report Review (Analyst Initials)**

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FINANCIAL REPORTING CRITERIA CHECKLIST
## BUDGETARY/Legal BASIS REPORTING CRITERIA

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### Fund Number.

**0001**

### Agency Code

**6850**

### Fund Type

**G**

### Analyst

**Anunley**

### Financial Reporting Criteria Checklist

1. **The Budgetary Reports were received on 7/28/2021. Was that on or before the due date?**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. **Total error rate is less than or equal to 2%**
   - Yes

### Possible Errors

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<tr>
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<td>Wrong account numbers</td>
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</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
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<td>0</td>
<td>6</td>
<td>0.00%</td>
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</table>

8. **Final revision received on _________. Before due date listed in Criteria 1?**
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    - N/A

**September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

**October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<thead>
<tr>
<th>Criterion</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 2/16/2022. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>No</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
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<tbody>
<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | No |
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | No |
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | Yes |
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |
16. Material Variance Explanation Form is submitted | Yes |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
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<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

Notes/Errors

Report 22 has no activity, therefore should be listed as "no activity to report" on cert letter.

MEETS ALL FINANCIAL REPORTING CRITERIA? | N/A |

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/27/2021. Was that on or before the due date? **No**
   **Funds**  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

<table>
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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 0 Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
</tr>
</tbody>
</table>
1. The Budgetary Reports were received on 2/22/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
Agency has noted in a footnote for both funds 0574002 & 0574301: The transfers to other funds represents the 2019 reversal of accrual that was not realized

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0658  Agency Code 6870  Fund Type B  Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/22/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
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<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line Wrong account numbers &quot;SCO Only&quot; box used</td>
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<td>Subsidiary accounts missing No agency/fund number on first page</td>
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<tr>
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</tr>
</tbody>
</table>

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/10/2022. Was that on or before the due date?  No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

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Error Calculation

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<td>Error %</td>
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8. Final revision received on  ________, Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  No
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 2/22/2022. Was that on or before the due date? No  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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### Error Calculation

- Total Errors: 0  
- Divided by Total Entries: 4  
- Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

### Notes/Errors

Material Variance Form not submitted with original package. MVF must be submitted even if there is no activity, and should never be listed on cert letter as “no activity to report”.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th  
---
1. The Budgetary Reports were received on 2/22/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>&quot;0&quot;s present in Encumbrance column</th>
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**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 6 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

DTDF submitted but incorrectly listed as "no activity to report". Report 8 missing Subsidiaries on File.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/23/2022. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - N/A

3. All required reports were received or noted on certification letter
   - N/A

4. Authorized report format was used
   - N/A

5. Debits equal credits
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - N/A

Possible Errors

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Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/27/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/22/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Report 8 was correctly listed on cert letter as “no activity to report”, but a blank Report 8 was submitted. Blank Report 7 was also submitted. Report 7 should have been listed on cert letter as “no activity to report” and not submitted with the package. Blank Report 8 should not have been submitted.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 2/22/2022. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 2 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 6028  Agency Code 6870  Fund Type B  Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/22/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A
3. All required reports were received or noted on certification letter N/A
4. Authorized report format was used N/A
5. Debits equal credits N/A
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% N/A

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as ",", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No
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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 2/23/2022. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/9/2022. Was that on or before the due date? No
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

#### Possible Errors

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#### Error Calculation

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

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   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

#### Notes/Errors

19-20 reports submitted as 20-21 in original package.

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 2/23/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 2/17/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Error Calculation

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

Reports 8 and 20 are correctly listed on cert letter as "no activity to report", but blank reports were submitted with the package. If a report other than the MVEF has no activity, do not submit a copy.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 6980  Fund Type G  Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or ")" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on . Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
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Error Calculation

Total Errors 0
Divided by Total Entries 2
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

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   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds; September 30, 2021 - All Other Funds

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

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16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

**Financial Report Review (Analyst Initials)**

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3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
STATE CONTROLLER'S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0690  Agency Code 7100  Fund Type  N  Analyst Dlopez

BUDGETARY/Legal BASIS REPORTING CRITERIA

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0869  
Agency Code 7100  
Fund Type N  
Analyst Dlopez

BUDGETARY/Legal BASIS REPORTING CRITERIA

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   Possible Errors
   1 error PER infraction:  
   Amount entered on wrong line  
   Wrong account numbers  
   “SCO Only” box used

   1 error for ALL infractions:  
   Subsidiary accounts missing  
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   Symbols such as "$", "-", or "()" used

   Total Errors Divided by Total Entries Error % 0.00%

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Notes/Errors

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Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0871  Agency Code: 7100  Fund Type: N  Analyst: Dlopez

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<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ________, Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>&quot;0&quot;'s present in Encumbrance column</td>
</tr>
<tr>
<td>&quot;0&quot;'s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(())&quot; used</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A
3. All required reports were received or noted on certification letter N/A
4. Authorized report format was used N/A
5. Debits equal credits N/A
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

- Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Was that before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3314  Agency Code 7100  Fund Type G  Analyst Rchaudhary

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line  Wrong account numbers  “SCO Only” box used
   Subsidiary accounts missing  No agency/fund number on first page

1 error for ALL infractions: ”0”s present in Encumbrance column  ”0”s present in Amount column
   Symbols such as “$”, “-”, or “)” used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"'s present in Encumbrance column
- "0"'s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
1. The Budgetary Reports were received on 10/28/2021. Was that on or before the due date? No

September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Description</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

1 error for ALL infractions:

- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER’S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  Agency Code 7120  Fund Type N  Analyst Hkhinda

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
      Amount entered on wrong line
      Wrong account numbers
      "SCO Only" box used
   1 error for ALL infractions:
      "0"s present in Encumbrance column
      "0"s present in Amount column
      Symbols such as "$", ",", or "(())" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 15 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3228  Agency Code 7120  Fund Type G  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/7/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
|-----------------------------|----------------------------------|
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

Error Calculation

Total Errors 1 Divided by Total Entries 13 Error % 7.69%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Original Report 1 showed encumbrance greater than expenditure accrual. Report 2 showed no liability in the accrual that would cover the encumbrance. Encumbrances cannot be greater than the associated liability.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/10/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Possible Errors
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - 1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

   Error Calculation
   - Total Errors: 0
   - Divided by Total Entries: 9
   - Error %: 0.00%

9. Final revision received on ______. Before due date listed in Criteria 1? N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
Fund Number. 0001  
Agency Code  7300  
Fund Type  G  
Analyst  Mparris  

BUDGETARY/LEGAL BASIS REPORTING CRITERIA  
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html  

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date?  
  a. September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   b. September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
Yes

3. All required reports were received or noted on certification letter  
Yes

4. Authorized report format was used  
Yes

5. Debits equal credits  
N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
N/A

7. Total error rate is less than or equal to 2%  
Yes

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<tr>
<th>Possible Errors</th>
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Error Calculation

Total Errors: 0  
Divided by Total Entries: 25  
Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
N/A

16. Material Variance Explanation Form is submitted  
Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
N/A

   a. September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   b. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   <br>September 30, 2021 - General Fund, SFEU, and Feeder Funds  <br>September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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**Possible Errors**

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**Error Calculation**

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<th>Total Errors</th>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 0001  Agency Code: 7320  Fund Type: G  Analyst: Ncaccam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/16/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
- No agency/fund number on first page

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/2/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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7. Total error rate is less than or equal to 2% N/A

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16. Material Variance Explanation Form is submitted N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
1. The Budgetary Reports were received on 3/2/2022. Was that on or before the due date?  
   No
   (September 30, 2021 - General Fund, SFEU, and Feeder Funds, September 30, 2021 - All Other Funds)

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
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   Yes

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7. Total error rate is less than or equal to 2%  
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Error Calculation:

Total Errors 0  
Divided by Total Entries 13  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

#3 - Report 19 submitted with Fund 0223 that has not been received (04/14/2022)

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

**Financial Report Review (Analyst Initials)**

<table>
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<th>3rd</th>
<th>4th</th>
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<tr>
<td></td>
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</table>
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on _________? Was that on or before the due date?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>N/A</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>N/A</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>N/A</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
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### Possible Errors

<table>
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<th>Error Type</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>*0’s present in Encumbrance column, *0’s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

- Total Errors Divided by Total Entries = Error % = 0.00%

8. Final revision received on _________? Before due date listed in Criteria 1? | N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A
16. Material Variance Explanation Form is submitted | N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
--- | --- | --- | --- | ---

Fund Number: 0890  
Agency Code: 7350  
Fund Type: N  
Analyst: Hkhinda

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<tr>
<th>Possible Errors</th>
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<tr>
<td>Wrong account numbers</td>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

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<td>Error %</td>
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<tr>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A  
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

Fund Number. 0913
Agency Code 7350
Fund Type N
Analyst Ttruong

1. The Budgetary Reports were received on 3/16/2022. Was that on or before the due date? September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   No

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

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<tr>
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<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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Error Calculation

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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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Notes/Errors

#3 - Report 19 submitted with fund 0223 that has been received (04/14/2022)

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

### Possible Errors

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8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 3071  **Agency Code.** 7350  **Fund Type.** G  **Analyst.** Jphan

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - N/A

3. All required reports were received or noted on certification letter  
   - N/A

4. Authorized report format was used  
   - N/A

5. Debits equal credits  
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - N/A

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<tr>
<td>Total Errors</td>
<td>Divided by Total Entries</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A
    - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on ________. Was that on or before the due date?  N/A  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  N/A  
3. All required reports were received or noted on certification letter  N/A  
4. Authorized report format was used  N/A  
5. Debits equal credits  N/A  
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A  
7. Total error rate is less than or equal to 2%  N/A  

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### Error Calculation

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<th>Error %</th>
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</thead>
<tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1?  N/A  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  No  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  No  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  N/A  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  N/A  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A  

16. Material Variance Explanation Form is submitted  N/A  

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  N/A
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3150  Agency Code 7350  Fund Type G  Analyst Jphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on ________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used
   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 3152  Agency Code 7350  Fund Type G  Analyst Jphan

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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   Subsidiary accounts missing, No agency/fund number on first page

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   Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA
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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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7. Total error rate is less than or equal to 2% Yes

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0821**  
Agency Code **7501**  
Fund Type **N**  
Analyst **Anguyen**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/31/2021. Was that on or before the due date? **No**  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

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8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**  
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Errors: Material Variance Explanation Form: the amount of CY 2020-21 does not match GL 9000 on Report 7.

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/31/2021. Was that on or before the due date? [No]
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [No]

**Possible Errors**

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8. Final revision received on [N/A]. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [Yes]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
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**Notes/Errors**


---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/31/2021. Was that on or before the due date? No
   Funds September 30, 2021 - General Fund, SFEU, and Feeder
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/31/2021. Was that on or before the due date? [No]
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **All Other Funds**: September 30, 2021

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td></td>
<td>Wrong account numbers</td>
</tr>
<tr>
<td></td>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>5</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. [N/A]

16. Material Variance Explanation Form is submitted [Yes]

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   - **September 01, 2021**: GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021**: Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [No]

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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</tr>
</thead>
<tbody>
<tr>
<td>Error Calculation</td>
<td>Total Errors Divided by Total Entries</td>
<td>Error %</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</table>

Error Calculation

| Total Errors Divided by Total Entries | 118 | Error % |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 9740  
**Agency Code.** 7502  
**Fund Type.** N  
**Analyst.** Jlu

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?    
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   **Answer:** Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   **Answer:** N/A

3. All required reports were received or noted on certification letter
   **Answer:** N/A

4. Authorized report format was used
   **Answer:** N/A

5. Debits equal credits
   **Answer:** N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   **Answer:** N/A

7. Total error rate is less than or equal to 2%
   **Answer:** N/A

### Possible Errors

<table>
<thead>
<tr>
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</thead>
<tbody>
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</tr>
</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1?  
   **Answer:** N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **Answer:** N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Answer:** N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **Answer:** N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Answer:** N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **Answer:** N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Answer:** N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **Answer:** N/A

16. Material Variance Explanation Form is submitted  
    **Answer:** N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **Answer:** N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?  
**Answer:** N/A

**Financial Report Review (Analyst Initials) [1st 2nd 3rd 4th]**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/23/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds: Yes  
   - September 30, 2021 - All Other Funds: No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number: Yes

3. All required reports were received or noted on certification letter: Yes

4. Authorized report format was used: Yes

5. Debits equal credits: Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear: N/A

7. Total error rate is less than or equal to 2%: No

8. Final revision received on ________. Before due date listed in Criteria 1?: N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year: No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year: No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?: N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s): Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s): Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances: N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc: N/A

16. Material Variance Explanation Form is submitted: Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

NOTES/ERRORS: GL 1540 is incorrect. The correct GL should be 1590.
1. The Budgetary Reports were received on 11/23/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
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<td>Amount entered on wrong line</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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<table>
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<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors: 0</td>
</tr>
<tr>
<td>Divided by Total Entries 7</td>
</tr>
<tr>
<td>Error % 0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

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</tbody>
</table>

   Error Calculation
   Total Errors: 1
   Divided by Total Entries: 85
   Error %: 1.18%

8. Final revision received on ________. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?

   | September 01, 2021 | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
   | October 01, 2021 | Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

Notes/Errors
#7: Provision and receivable were not in agreement.
#14 - Supporting documentation sufficiently provided to update appropriation for FY1984 Ref501 Cat30.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 11/18/2021. Was that on or before the due date? No

September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0014  Agency Code 7600  Fund Type G  Analyst Xsun

1. The Budgetary Reports were received on 11/18/2021. Was that on or before the due date? No

Funds  September 30, 2021 - General Fund, SFEU, and Feeder

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

Total Errors 0  Divided by Total Entries 2  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
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Error Calculation

Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No
   - General Fund, SFEU, and Feeder Funds: September 30, 2021
   - All Other Funds: September 30, 2021

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021: - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021: - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? **No**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

### Error Calculation

- **Total Errors** 0
- **Divided by Total Entries** 999
- **Error %** 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/18/2021. Was that on or before the due date? No

September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Missing subsidiary for GL 3114.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 11/18/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
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3. All required reports were received or noted on certification letter Yes

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7. Total error rate is less than or equal to 2% Yes

Possible Errors
- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page
- "0"s present in Encumbrance column, "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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Subsidiary accounts missing No agency/fund number on first page

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Fund Number: 0086  
Agency Code: 7600  
Fund Type: G  
Analyst: Mhatai

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/18/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

**Possible Errors**

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**Error Calculation**

| Total Errors | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
    - N/A

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE

2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0094  Agency Code 7600  Fund Type G  Analyst Mhatai

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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</table>

Error Calculation

Total Errors Divided by Total Entries  Error %  0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/18/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   0's present in Encumbrance column
   0's present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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<tr>
<td>0</td>
<td>8</td>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0212  Agency Code 7600  Fund Type G  Analyst Rchaudhary

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

<table>
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<td>Total Errors</td>
</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**Fund Number:** 0226  
**Agency Code:** 7600  
**Fund Type:** G  
**Analyst:** Ftoure

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

### Possible Errors

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<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

Missed to include subacct 0133

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
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<tr>
<td><strong>Financial Reporting Criteria Checklist</strong></td>
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BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "O"s present in Encumbrance column "O"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 27 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. 0320  Agency Code 7600  Fund Type G  Analyst Nlee

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/18/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line  Wrong account numbers  "SCO Only" box used Subsidiary accounts missing  No agency/fund number on first page 1 error for ALL infractions: "0"s present in Encumbrance column  "0"s present in Amount column  Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number: 0330  
Agency Code: 7600  
Fund Type: G  
Analyst: Ncaccam

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date?  
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds  

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require furtherSCO action to clear

7. Total error rate is less than or equal to 2%

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<th>Possible Errors</th>
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<td>Subsidiary accounts missing</td>
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<tr>
<td>Wrong account numbers</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td></td>
</tr>
<tr>
<td><strong>1 error for ALL infractions:</strong> &quot;0&quot;s present in Encumbrance column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.

16. Material Variance Explanation Form is submitted

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Do not submit duplicate reports (report 1-form 571D/571C)

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 9999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
Agency has overdraft.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/18/2021. Was that on or before the due date? **No**
   *September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds*

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   *September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.*
   *October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01*

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**Possible Errors**

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<th>Error Calculation</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td></td>
<td>0.00%</td>
</tr>
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</table>

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

**Notes/Errors**
1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? 
   
   [ ] September 30, 2021 - General Fund, SFEU, and Feeder Funds
   [ ] September 30, 2021 - All Other Funds
   
   [ ] No
   
   [ ] Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   
   [ ] Yes

3. All required reports were received or noted on certification letter
   
   [ ] Yes

4. Authorized report format was used
   
   [ ] Yes

5. Debits equal credits
   
   [ ] Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   
   [ ] N/A

7. Total error rate is less than or equal to 2%
   
   [ ] Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Description</th>
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<td>0.00%</td>
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</tr>
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</table>

8. Final revision received on ________, Before due date listed in Criteria 1? 
   
   [ ] N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year 
   
   [ ] N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year 
    
    [ ] N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? 
    
    [ ] N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
    
    [ ] N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    
    [ ] Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    
    [ ] N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    
    [ ] N/A

16. Material Variance Explanation Form is submitted 
    
    [ ] Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? 
    
    [ ] N/A

   [ ] September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   [ ] October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** 

[ ] No
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any "No" answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/23/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

**Error Calculation**

Total Errors 1
Divided by Total Entries 24
Error % 4.17%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

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**Notes/Errors**

Errors: Rpt5- accrual total amts $/B placed down a line further (on the line with the correct apprn info).

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<th>Possible Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71)
   are free of errors that require further SCO action to clear

7. Total error rate is less than or equal to 2%

   Possible Errors
   1 error PER infraction:  
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error for ALL infractions:
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries  
   Error %  
   0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?

   GAAP BASIS REPORTING CRITERIA
   17. Were GAAP adjustments and/or audit reports submitted on time?

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

   Notes/Errors

   MEETS ALL FINANCIAL REPORTING CRITERIA?  
   No

   Financial Report Review (Analyst Initials)
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0965  Agency Code 7600  Fund Type N  Analyst Jphan

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/24/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tr>
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Error Calculation

Total Errors 1 Divided by Total Entries 18 Error % 5.56%

8. Final revision received on __________. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Subsidiary report did not agree with report 1 (GL 1600.01319). MVE for revenues were entered wrong amounts. 3/23/22 received final revision of report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

GL 1390 had no subsidiary. Accrued more Revenue than collected in R 016100.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

- 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- Subsidiary accounts missing, No agency/fund number on first page

**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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4. Authorized report format was used N/A

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7. Total error rate is less than or equal to 2% N/A

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

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Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
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<th>Error Calculation</th>
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<td>Wrong account numbers</td>
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Notes/Errors

Do not submit duplicate reports (report 1 - form 571C/571D).

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

14. Explanation was provided footnote for abnormal balance on report 7. Abnormal cause by PY accrual reversal.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3270  Agency Code 7600  Fund Type G  Analyst Anguyen

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A
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16. Material Variance Explanation Form is submitted Yes

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Notes/Errors

Errors: Material Variance Explanation form the amount of PY expenditure does not match PY amount on Report 7.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

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FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Error Calculation

Total Errors 0 Divided by Total Entries 8 Error % 0.00%

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Notes/Errors

No activity to Report 1/ No agency posting.

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4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
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<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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Error Calculation

<table>
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<tr>
<th>Total Errors</th>
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<th>Error %</th>
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<tbody>
<tr>
<td>0.00%</td>
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</tr>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/22/2021. Was that on or before the due date? **No**
   - **Fund**: September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

3. All required reports were received or noted on certification letter **N/A**

4. Authorized report format was used **N/A**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

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### Error Calculation

<table>
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<tbody>
<tr>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **N/A**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

<table>
<thead>
<tr>
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<tr>
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## FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 3333  **Agency Code** 7600  **Fund Type** G  **Analyst** Ncaccam

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 11/19/2021. Was that on or before the due date?  **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
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<td>Symbols such as &quot;$&quot;, &quot;;&quot;, or &quot;)&quot; used</td>
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</tbody>
</table>

**Error Calculation**

| Total Errors | Divided by Total Entries | 3 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

**Financial Report Review (Analyst Initials)**

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<th>3rd</th>
<th>4th</th>
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</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 12/30/2021. Was that on or before the due date?
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
   N/A

4. Authorized report format was used
   N/A

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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**Error Calculation**

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<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
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</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________, Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

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<th>September 01, 2021</th>
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<tbody>
<tr>
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<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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</table>

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<td>105</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0027  
Agency Code 7730  
Fund Type G  
Analyst Dlopez

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   Yes

   Possible Errors
   1 error PER infraction:
   Subsidary accounts missing
   "SCO Only" box used

   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors 0
   Divided by Total Entries 6
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", ",", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 11 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<p>| | | | |</p>
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<td>1.</td>
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<tr>
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<td><strong>September 30, 2021 - General Fund, SFEU, and Feeder Funds</strong></td>
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</tr>
<tr>
<td>2.</td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
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</tr>
<tr>
<td>3.</td>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
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</tr>
<tr>
<td>4.</td>
<td>Authorized report format was used</td>
<td>Yes</td>
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</tr>
<tr>
<td>5.</td>
<td>Debits equal credits</td>
<td>Yes</td>
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<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<tr>
<td>7.</td>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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</tr>
</tbody>
</table>

#### Possible Errors

- **1 error PER infraction:**
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used
  - Subsidiary accounts missing
  - No agency/fund number on first page

- **1 error for ALL infractions:**
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
  - Symbols such as "$", "-", or "(" used

#### Error Calculation

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<tr>
<td>Error %</td>
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</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

#### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<p>| | |</p>
<table>
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<tr>
<th></th>
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<td><strong>September 01, 2021</strong></td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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<td><strong>October 01, 2021</strong></td>
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#### Notes/Errors

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1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

Possible Errors

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<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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Error Calculation

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8. Final revision received on 11/23/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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Notes/Errors

#7: Rept 1orig- 3114 subaccct 0094 should not have subfund after it, also "00001" not valid.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes

September 30, 2021 - General Fund, SFEU, and Feeder Funds

September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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Error Calculation

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Total Errors / Divided by Total Entries = Error % = 0.00%
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
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<tr>
<td>Error %</td>
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</table>

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9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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**GAAP BASIS REPORTING CRITERIA**

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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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7. Total error rate is less than or equal to 2% Yes

| Possible Errors |
|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers |
| Subsidiary accounts missing | No agency/fund number on first page |
| 1 error for ALL infractions: | "0"s present in Encumbrance column | "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
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8. Final revision received on , Before due date listed in Criteria 1? N/A

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
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7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

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---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? Yes
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**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   - Yes

4. Authorized report format was used
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5. Debits equal credits
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7. Total error rate is less than or equal to 2%
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

1 error for ALL infractions:
   Subsidiary accounts missing
   "0"'s present in Encumbrance column
   "0"'s present in Amount column
   Symbols such as "$", "-", or "("") used

Error Calculation
Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<th>Wrong account numbers</th>
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<tr>
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<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
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<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 8 Error % 0.00%</td>
<td></td>
<td></td>
<td></td>
</tr>
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</table>

8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
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</thead>
<tbody>
<tr>
<td>&quot;0&quot;s present in Encumbrance column &quot;0&quot;s present in Amount column Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
### Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
<th>Criteria</th>
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</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder</td>
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</tr>
<tr>
<td>Funds September 30, 2021 - All Other Funds</td>
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</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
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#### Possible Errors

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<th>Error</th>
<th>Calculation</th>
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<tbody>
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<tr>
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</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;/&quot; used</td>
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<tr>
<td><strong>Error Calculation</strong></td>
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<tr>
<td>Divided by Total Entries</td>
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</tr>
<tr>
<td>Error %</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th></th>
<th>September 01, 2021</th>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note</td>
<td>October 01, 2021</td>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date?  
   - General Fund, SFEU, and Feeder Funds: September 30, 2021  
   - All Other Funds: September 30, 2021  
   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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</table>

#### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
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<tr>
<td>0</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   - September 01, 2021: GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
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### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

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Error Calculation

Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

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GAAP BASIS REPORTING CRITERIA

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   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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<tr>
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<td></td>
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</table>

**Error Calculation**

| Total Errors Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Funds**
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

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| 1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? | Yes |
| September 30, 2021 - General Fund, SFEU, and Feeder Funds  | September 30, 2021 - All Other Funds |

| 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number | Yes |

| 3. All required reports were received or noted on certification letter | Yes |

| 4. Authorized report format was used | Yes |

| 5. Debits equal credits | Yes |

| 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear | N/A |

| 7. Total error rate is less than or equal to 2% | Yes |

**Possible Errors**

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<tr>
<td>0.00%</td>
</tr>
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</table>

| 8. Final revision received on __________. Before due date listed in Criteria 1? | N/A |

| 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

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| 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

| 16. Material Variance Explanation Form is submitted | Yes |

**GAAP BASIS REPORTING CRITERIA**

| 17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

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| Notes/Errors |

**MEETS ALL FINANCIAL REPORTING CRITERIA?** | Yes |

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |

FINANCIAL REPORTING CRITERIA CHECKLIST
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4. Authorized report format was used Yes

5. Debits equal credits Yes

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7. Total error rate is less than or equal to 2% Yes

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Error Calculation

- Total Errors 0
- Divided by Total Entries 4
- Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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Error Calculation

| Total Errors | 0 |
| Divided by Total Entries | 5 |
| Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
       Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
       Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 5 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
Fund Number: 8086  
Agency Code: 7730  
Fund Type: N  
Analyst: Allata

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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   **Yes**  
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   **Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

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Total Errors: 0 Divided by Total Entries: 2 Error %: 0.00%

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
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</tbody>
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<table>
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<tr>
<th>1 error for ALL infractions:</th>
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</thead>
<tbody>
<tr>
<td>&quot;0&quot;'s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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### Error Calculation

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<tr>
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</tr>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
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<tr>
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The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? Yes

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   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%

   **Possible Errors**
   - 1 error PER infraction: Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - "0"'s present in Encumbrance column
   - "0"'s present in Amount column
   - Symbols such as "$", "-", or "()" used

   **Error Calculation**
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

   **September 01, 2021**
   **October 01, 2021**
   - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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16. Material Variance Explanation Form is submitted Yes

   **GAAP BASIS REPORTING CRITERIA**

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   **Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
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<tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<tr>
<td>8117</td>
<td>7730</td>
<td>N</td>
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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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#### Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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#### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **8118**  
Agency Code **7730**  
Fund Type **N**  
Analyst **Dlopez**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? **Yes**
   
   **Funds**  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **Yes**

**Possible Errors**

<table>
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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**

   **Notes/Errors**

   **MEETS ALL FINANCIAL REPORTING CRITERIA?**  **Yes**

   **Financial Report Review (Analyst Initials)**  
   1st  2nd  3rd  4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? **Yes**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
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<th>Error</th>
<th>Description</th>
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</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 5 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

**Financial Report Review (Analyst Initials)**

<table>
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<tr>
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<th>2nd</th>
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</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? Yes
   Funds September 30, 2021 - General Fund, SFEU, and Feeder
   September 30, 2021 - All Other Funds

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4. Authorized report format was used N/A

5. Debits equal credits N/A

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7. Total error rate is less than or equal to 2% N/A

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16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**Budgetary/Legal Basis Reporting Criteria**

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7. Total error rate is less than or equal to 2% N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
Fund Number: 8815  
Agency Code: 7730  
Fund Type: N  
Analyst: Anunley

STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

1. The Budgetary Reports were received on 8/17/2021. Was that on or before the due date? Yes
    September 30, 2021 - General Fund, SFEU, and Feeder Funds  
    September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
<td>&quot;0&quot;'s present in Amount column</td>
<td></td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total Errors 0  
Divided by Total Entries 5  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
    September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? **No**
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **No**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

   **Possible Errors**
   - 1 error PER infraction: Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   **Error Calculation**
   - Total Errors: 0
   - Divided by Total Entries: 37
   - Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

- #4. Rept 2- does not list GL 1730,5330, 2119,5380 (on Rept 1). NOTES: Rept 5 - when balance is zero, please enter 0.00 rather than leaving it blank.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>Funds September 30, 2021 - General Fund, SFEU, and Feeder</td>
<td></td>
</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>No</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>No</td>
</tr>
</tbody>
</table>

### Possible Errors

<table>
<thead>
<tr>
<th>Error Type</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER Infraction</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL Infractions</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

- Total Errors: 2
- Divided by Total Entries: 48
- Error %: 4.17%

8. Final revision received on 4/13/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

## GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

### Notes/Errors

- #4: Normally, revisions to Rpt 1&3 S/B on Form 571E and F. #7: Rept 3 reported account incorrectly - cannot have negative cash. Revision DR must always equal CR, cannot submit one page. Missing zero before revenue code. NOTES: Rept 5- please enter 0.00 when there is no total balance, rather than leaving it blank. Rept 4- Total rev per statement of revenue is off by Rept 3 adj amt.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>No agency/fund number on first page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)(&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors</td>
<td>1 Divided by Total Entries</td>
<td>51 Error %</td>
<td>1.96%</td>
</tr>
</tbody>
</table>

Error Calculation

8. Final revision received on 4/13/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

#4: Normally, revisions submit both sides on Rpt 1 & 3 Form 571E and F. This year, since not processed yet, just submit on original form576A&B.
#7: Rept 3 reported accts incorrectly - cannot have negative cash, do not hit cash. Revision DR must always equal CR, can't submit one page. NOTES: Rpt 5- Please enter 0.00 when total balance is zero rather than leaving blank. Rpt 15- 6/30 & PY accrual reversal amts not entered correctly for BU 9892. PY accrual reversal amnt not correct for 19/20 Rev 140900. MVF-Cyexp not match Rpt 7

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0006  
**Agency Code:** 7760  
**Fund Type:** G  
**Analyst:** Mhatai

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date?**

<table>
<thead>
<tr>
<th>September 30, 2021 - General Fund, SFEU, and Feeder Funds</th>
<th>September 30, 2021 - All Other Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>

**2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**

Yes

**3. All required reports were received or noted on certification letter**

Yes

**4. Authorized report format was used**

No

**5. Debits equal credits**

Yes

**6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**

N/A

**7. Total error rate is less than or equal to 2%**

No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

**1 error for ALL infractions:**

| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", ".", or "/" used |

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>2</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

**8. Final revision received on 4/13/2022. Before due date listed in Criteria 1?**

No

**9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**

No

**10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**

No

**11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**

No

**12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**

Yes

**13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**

Yes

**14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**

N/A

**15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**

N/A

**16. Material Variance Explanation Form is submitted**

Yes

### GAAP Basis Reporting Criteria

**17. Were GAAP adjustments and/or audit reports submitted on time?**

N/A

<table>
<thead>
<tr>
<th>September 01, 2021</th>
<th>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**Notes/Errors**

#4: Normally, revisions submit both sides on Rpt 1&3 Form 571E and F. This year, since not processed yet, just submit on original form576A&B. #7: Rept 3 reported accts incorrectly - cannot have negative cash. Revision DR must always equal CR, cannot submit one page. Missed beginning zero before the revenue acct code (7 digits).

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

N/A

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? **No**
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

   **Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;'s present in Encumbrance column</th>
<th>&quot;0&quot;'s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;&quot;, &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

   **Error Calculation**

   Total Errors: 0
   Divided by Total Entries: 26
   Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **No**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

NOTES: Rept 5 - if balance is zero, please enter 0.00 in the total rather than leaving it blank. Rept 15- GL 9892 Supplementary Pension amount not recorded correctly for 6/30 and PY accrual reversal

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>0 error for ALL infractions:</td>
<td>Subsidiary accounts missing, No agency/fund number on first page, &quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on _____. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? __________ [No]
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ [Yes]

3. All required reports were received or noted on certification letter __________ [Yes]

4. Authorized report format was used __________ [No]

5. Debits equal credits __________ [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ [N/A]

7. Total error rate is less than or equal to 2% __________ [No]

8. Final revision received on 4/13/2022. Before due date listed in Criteria 1? __________ [No]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ [Yes]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ [No]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? __________ [No]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ [Yes]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ [Yes]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ [N/A]

16. Material Variance Explanation Form is submitted __________ [Yes]

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ [N/A]
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

#### Notes/Errors

- #4: Normally, revisions submit both sides on Rpt 1&3 Form 571E and F. This year, since not processed yet, just submit on original form576A&B. #7: Rept 3 reported accts incorrectly - cannot have negative cash. Revision DR must always equal CR, cannot submit one page. NOTES: Rpt5- If Total balance is zero, please enter 0.00 rather than leaving it blank. Rpt 15- didn't correctly combine 9892 D/T amounts for ACL6/30 and PY accrual reversal.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __________ [No]
Fund Number: 0465  
Agency Code: 7760  
Fund Type: G  
Analyst: Jlu

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/22/2022. Was that on or before the due date? ___________ No  
   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __N/A__

3. All required reports were received or noted on certification letter __N/A__

4. Authorized report format was used __N/A__

5. Debits equal credits __N/A__

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __N/A__

7. Total error rate is less than or equal to 2% __N/A__

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
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</table>

8. Final revision received on ________ Before due date listed in Criteria 1? __N/A__

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __N/A__

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __Yes__

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __N/A__

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __N/A__

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __N/A__

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __N/A__

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. __N/A__

16. Material Variance Explanation Form is submitted __N/A__

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __N/A__

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __N/A__

Financial Report Review (Analyst Initials) $1st$ $2nd$ $3rd$ $4th$
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### 1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date?

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<tr>
<th>Criteria</th>
<th>Answer</th>
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<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td>No</td>
</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td>No</td>
</tr>
</tbody>
</table>

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
<td></td>
</tr>
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</table>

### 3. All required reports were received or noted on certification letter

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
<td>Yes</td>
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### 4. Authorized report format was used

<table>
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<tr>
<th>Criteria</th>
<th>Answer</th>
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</thead>
<tbody>
<tr>
<td>Yes</td>
<td></td>
</tr>
</tbody>
</table>

### 5. Debits equal credits

<table>
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<tr>
<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
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### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

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<tr>
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</tr>
</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>

### 7. Total error rate is less than or equal to 2%

<table>
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### 8. Final revision received on ________. Before due date listed in Criteria 1?

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
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### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
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### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Answer</th>
</tr>
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<tbody>
<tr>
<td>N/A</td>
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### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

<table>
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<tr>
<th>Criteria</th>
<th>Answer</th>
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</thead>
<tbody>
<tr>
<td>N/A</td>
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### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

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<tbody>
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### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

<table>
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<tr>
<th>Criteria</th>
<th>Answer</th>
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<tbody>
<tr>
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### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

<table>
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<tr>
<th>Criteria</th>
<th>Answer</th>
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</thead>
<tbody>
<tr>
<td>N/A</td>
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### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

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<tr>
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### 16. Material Variance Explanation Form is submitted

<table>
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<tr>
<th>Criteria</th>
<th>Answer</th>
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GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time?

<table>
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<th>Criteria</th>
<th>Answer</th>
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<table>
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<th>Notes/Errors</th>
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<td>October 01, 2021</td>
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</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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<tbody>
<tr>
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</tbody>
</table>
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number. 0602  Agency Code 7760  Fund Type N  Analyst Mhatai**

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? **No**  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  **N/A**

7. Total error rate is less than or equal to 2%  **N/A**

#### Possible Errors

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<td>1 error PER infraction:</td>
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<td>Subsidiary accounts missing</td>
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<td>1 error for ALL infractions:</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**  
   **September 01, 2021**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021**  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **N/A**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

- **1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date?** No
  - September 30, 2021 - General Fund, SFEU, and Feeder Funds
  - September 30, 2021 - All Other Funds

- **2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number** N/A

- **3. All required reports were received or noted on certification letter** N/A

- **4. Authorized report format was used** N/A

- **5. Debits equal credits** N/A

- **6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear** N/A

- **7. Total error rate is less than or equal to 2%** N/A

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- **8. Final revision received on ________. Before due date listed in Criteria 1?** N/A

- **9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year** N/A

- **10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year** N/A

- **11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?** N/A

- **12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)** N/A

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- **15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc** N/A

- **16. Material Variance Explanation Form is submitted** N/A

**GAAP BASIS REPORTING CRITERIA**

- **17. Were GAAP adjustments and/or audit reports submitted on time?** N/A
  - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
  - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No
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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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<td></td>
<td></td>
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</tbody>
</table>

   | Error Calculation |
   | Total Errors | 0 |
   | Divided by Total Entries | 0 |
   | Error % | 0.00% |

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

#3- Sub 340 lists Rept 5 but is not included in reports. NOTES: Sub999- need footnote for abnormal GL2776 on Rpt 7/8; see JE 00893. NOTE: Please only submit ONE Material Variance Form per fund, not subfund - see procedure manual.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

**Possible Errors**

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- Subsidiary accounts missing
- No agency/fund number on first page
- Symbols such as "$", "-", or "()" used

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<td>Symbols such as &quot;$&quot;, &quot;+&quot;, or &quot;(&quot; used</td>
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</tbody>
</table>

### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 11 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

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### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date?  
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   - September 30, 2021 - All Other Funds  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - N/A

3. All required reports were received or noted on certification letter  
   - N/A

4. Authorized report format was used  
   - N/A

5. Debits equal credits  
   - N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - N/A

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Error Calculation

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<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   | September 01, 2021 | GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
   | October 01, 2021  | Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?  

N/A

Financial Report Review (Analyst Initials)  

1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used No

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 3 Divided by Total Entries 21 Error % 14.29%

8. Final revision received on 4/13/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

#4: Normally, revisions submit both sides on Rpt 1&3 Form 571E and F. This year, since Rpt 3 not processed yet, just submit on original form576A&B. #7: Rept 3 reported acts incorrectly - cannot have negative cash. Revision DR must always equal CR, cannot submit one page. Missing beginning zero before the rev code (7 digits). Rept1- form 571-C missing Ref 001 in appn 2019-001-30-02-D for $3,721.61 CR. NOTES: Rpt 5- if there is no balance, please enter 0.00 rather than leaving it blank. Rpt 15- 6/30 bal for GL9892 not matching SCO records

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# Financial Reporting Criteria Checklist

**Fund Number:** 3144  
**Agency Code:** 7760  
**Fund Type:** G  
**Analyst:** Mhatai

## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date?  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**  
   - **Answer:** No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Answer:** Yes

3. All required reports were received or noted on certification letter  
   - **Answer:** Yes

4. Authorized report format was used  
   - **Answer:** Yes

5. Debits equal credits  
   - **Answer:** Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **Answer:** N/A

7. Total error rate is less than or equal to 2%  
   - **Answer:** Yes

### Possible Errors

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<th>Wrong account numbers</th>
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<td>No agency/fund number on first page</td>
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### Error Calculation

- **Total Errors:** 0  
- **Divided by Total Entries:** 21  
- **Error %:** 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - **Answer:** N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Answer:** Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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    - **Answer:** Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Answer:** N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **Answer:** N/A

16. Material Variance Explanation Form is submitted  
    - **Answer:** Yes

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - **Answer:** N/A

### Notes/Errors

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

- Rept 5 - if balance is zero, enter 0.00 instead of leaving it blank. Missing Transfer appn fr SCO website (3144-7760-2020-011 for $7,400,000).

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **Answer:** No

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

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7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction:
   Amount entered on wrong line
   Wrong account numbers
   "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0
Divided by Total Entries 17
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
NOTES: Rept 5- If Total balance is zero, please enter 0.00 rather than leaving it blank.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
FINANCIAL REPORTING CRITERIA CHECKLIST

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
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<td>No agency/fund number on first page</td>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors: 0 Divided by Total Entries: 4 Error %: 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

NOTES: Rept 5- Enter 0.00 if Total expenditures or balance is zero rather than leaving it blank.

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 6044  Agency Code 7760  Fund Type B  Analyst Ttruong

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date?
   September 30, 2021 - General Fund, SFEU, and Feeder Funds: September 30, 2021 - All Other Funds
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   N/A

3. All required reports were received or noted on certification letter
   N/A

4. Authorized report format was used
   N/A

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

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<td>No agency/fund number on first page</td>
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<tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

There's no activity to report on Report 1 and Report 3.

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)

1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **6057**  
Agency Code **7760**  
Fund Type **B**  
Analyst **Anguyen**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   **No**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

<table>
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<tr>
<th>Possible Errors</th>
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**Error Calculation**

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</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Errors: The amount of PY 19-20 expenditures on Material Variance Explanation Form does not match with the PY amount on report 7.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**

<table>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **6086**  
Agency Code **7760**  
Fund Type **B**  
Analyst **Ygreen**

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
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<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
</tr>
</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or ")" used |

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.**
   **October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01**

**Notes/Errors**

<table>
<thead>
<tr>
<th>MEETS ALL FINANCIAL REPORTING CRITERIA?</th>
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<tbody>
<tr>
<td>Financial Report Review (Analyst Initials)</td>
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</table>
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1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? ________
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ________
   Yes

3. All required reports were received or noted on certification letter ________
   Yes

4. Authorized report format was used ________
   Yes

5. Debits equal credits ________
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ________
   N/A

7. Total error rate is less than or equal to 2% ________
   Yes

---

### Possible Errors

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</thead>
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</tr>
<tr>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column / &quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? ________
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ________
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ________
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ________
    - Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ________
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ________
    - N/A

16. Material Variance Explanation Form is submitted ________
    - Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ________
    - N/A

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** ________

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 3/18/2022. Was that on or before the due date? No
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   September 30, 2021 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

1 error FOR ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

Error Calculation

<table>
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<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

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3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
</tbody>
</table>

1 error PER infraction: Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

8. Final revision received on_______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/28/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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<tbody>
<tr>
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#### Error Calculation

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<th>Error %</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  
Agency Code 7870  
Fund Type N  
Analyst Hkhinda

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   1 error PER infraction: Amount entered on wrong line  Wrong account numbers  "SCO Only" box used
   1 error for ALL infractions:  "0"s present in Encumbrance column  "0"s present in Amount column  Symbols such as "$", "-", or "()" used

   Error Calculation

   Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
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<tbody>
<tr>
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</tbody>
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8. Final revision received on N/A. Before due date listed in Criteria 1?

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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**Error Calculation**

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<thead>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

<table>
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<tr>
<th>Fund Number.</th>
<th>Agency Code</th>
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<tr>
<td>0259</td>
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<td>Rphan</td>
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### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? **Yes**
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  **Yes**

3. All required reports were received or noted on certification letter  **Yes**

4. Authorized report format was used  **Yes**

5. Debits equal credits  **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
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<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 30
- Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?  **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  **N/A**

16. Material Variance Explanation Form is submitted  **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**Yes**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? [Yes]
   
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<td>September 30, 2021</td>
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<tr>
<td>All Other Funds</td>
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</tbody>
</table>

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

### Possible Errors

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
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### Error Calculation

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<th>Total Errors</th>
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8. Final revision received on ________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]

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16. Material Variance Explanation Form is submitted [Yes]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

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<th>Notes/Errors</th>
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MEETS ALL FINANCIAL REPORTING CRITERIA? [Yes]
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

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7. Total error rate is less than or equal to 2% Yes

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<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>“SCO Only” box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 35 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
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<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;()&quot; used</td>
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</tr>
</tbody>
</table>

### Error Calculation

- Total Errors 0
- Divided by Total Entries 32
- Error % 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

# MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
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   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<th>Error Type</th>
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</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors: 0
Divided by Total Entries: 50
Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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7. Total error rate is less than or equal to 2% Yes

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Error Calculation

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</table>

8. Final revision received on ____________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

<table>
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<th>Amount entered on wrong line</th>
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</tr>
</tbody>
</table>

### Error Calculation

<table>
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8. Final revision received on. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

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### MEETS ALL FINANCIAL REPORTING CRITERIA?

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BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   September 30, 2021 - All Other Funds

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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page

   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 13 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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7. Total error rate is less than or equal to 2% Yes

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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 25 Error % 0.00%

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Notes/Errors

FINANCIAL REPORTING CRITERIA CHECKLIST
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7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0
   Divided by Total Entries 6
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number: 9251  
Agency Code: 7900  
Fund Type: N  
Analyst: Rphan

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/26/2021. Was that on or before the due date?  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**  
   - **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **Yes**

   **Possible Errors**
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - Subsidiary accounts missing, No agency/fund number on first page
   - 0's present in Encumbrance column, 0's present in Amount column
   - Symbols such as "$", "-", or "()" used

   **Error Calculation**
   - Total Errors: 0  
   - Divided by Total Entries: 27  
   - Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   **Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- **Yes**

Financial Report Review (Analyst Initials)  
- 1st  
- 2nd  
- 3rd  
- 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Amount entered on wrong line</th>
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<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;/&quot; used</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Notes: Report 1, 8 Subs & DTF account 4310 is blocked, used GL1420.4310. Errors: The amount of GL1420.8570 $1,840.00 on DT/F form does not match the subtotal amount $920.00.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

All criteria met:

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**STATE CONTROLLER’S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number: 0835  
Agency Code: 7920  
Fund Type: N  
Analyst: Rphan**

### BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual [at](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<td>0's present in Amount column</td>
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**Error Calculation**

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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
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</thead>
<tbody>
<tr>
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</table>

Yes
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 14 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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4. Authorized report format was used Yes

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7. Total error rate is less than or equal to 2% Yes

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<tr>
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</tbody>
</table>

| 1 error for ALL infractions: |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "(" used |

<table>
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<tbody>
<tr>
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<tr>
<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th  

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The Budgetary/Legal Basis Reporting Criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

**Possible Errors**

- 1 error PER infraction:
  - Amount entered on wrong line
  - Wrong account numbers
  - "SCO Only" box used

- 1 error for ALL infractions:
  - "0"s present in Encumbrance column
  - "0"s present in Amount column
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**Error Calculation**

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **Yes**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  Yes

3. All required reports were received or noted on certification letter  Yes

4. Authorized report format was used  Yes

5. Debits equal credits  Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2%  Yes

Possible Errors

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<th>&quot;0&quot;s present in Amount column</th>
<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</th>
</tr>
</thead>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 28 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted  Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 8/18/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

#### Possible Errors

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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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#### Error Calculation

| Total Errors | Divided by Total Entries | 18 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **Yes**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
Fund Number. **0001**  
Agency Code **8260**  
Fund Type **G**  
Analyst **Jlu**

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? __________ Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

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<td>Total Errors</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

**September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

**October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0890  **Agency Code:** 8260  **Fund Type:** N  **Analyst:** Hkhinda

---

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

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**Error Calculation**

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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST
Fund Number. 0942  Agency Code 8260  Fund Type N  Analyst Xsun

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

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5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction:
   Subsidiary accounts missing
   Wrong account numbers
   "SCO Only" box used
   1 error for ALL infractions:
   "0"s present in Encumbrance column
   "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors
   "0" Divided by Total Entries 5 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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**GAAP BASIS REPORTING CRITERIA**

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Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes
1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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<tbody>
<tr>
<td>Total Errors</td>
<td>0 Divided by Total Entries</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 3 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
1. The Budgetary Reports were received on 8/2/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- 0's present in Encumbrance column
- 0's present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0 Divided by Total Entries 999 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   No

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 1 Divided by Total Entries 46 Error % 2.17%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

#7 Error: DR did not equal CR by $0.01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers " SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors 0 Divided by Total Entries 125 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Abnormal reimbursement accrual on Report 1 with no explanation.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No

- **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
- **September 30, 2021 - All Other Funds**

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

### 3. All required reports were received or noted on certification letter Yes

### 4. Authorized report format was used Yes

### 5. Debits equal credits Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

### 7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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</tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
<td></td>
</tr>
</tbody>
</table>

### 8. Final revision received on ________. Before due date listed in Criteria 1? N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

### 16. Material Variance Explanation Form is submitted Yes

## GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## Notes/Errors

## MEETS ALL FINANCIAL REPORTING CRITERIA? No

<table>
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<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
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<th>4th</th>
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FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html.

### Budgetary/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2%
   - Yes

<table>
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<th>Possible Errors</th>
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<th>Error Calculation</th>
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<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEET ALL FINANCIAL REPORTING CRITERIA?

No

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**Financial Report Review (Analyst Initials)**

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<th>3rd</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No

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<tr>
<th>Fund</th>
<th>September 30, 2021 - General Fund, SFEU, and Feeder Funds</th>
<th>September 30, 2021 - All Other Funds</th>
</tr>
</thead>
</table>

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

| Possible Errors |
|-----------------|-----------------|-----------------|-----------------|
| 1 error PER infraction: | Amount entered on wrong line | Wrong account numbers | "SCO Only" box used |
| Subsidiary accounts missing | No agency/fund number on first page |
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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<th>Date</th>
<th>Details</th>
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<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

No

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<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
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</tbody>
</table>

<table>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tbody>
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Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
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8. Final revision received on _________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/5/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter No

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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</table>

**Error Calculation**

- Total Errors: 0
- Divided by Total Entries: 0
- Error %: 0.00%

8. Final revision received on . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted No

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

Report 15 listed as submitted on cert letter, but not included in the package.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction: Amount entered on wrong line  
Wrong account numbers  
"SCO Only" box used  
Subsidiary accounts missing  
No agency/fund number on first page

1 error for ALL infractions:  
"0"'s present in Encumbrance column  
"0"'s present in Amount column  
Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0  Divided by Total Entries 5  Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/21/2021. Was that on or before the due date?  
   - **Funds**: September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **Funds**: September 30, 2021 - All Other Funds  
   - No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - No

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - Yes

7. Total error rate is less than or equal to 2%
   - Yes

### Possible Errors

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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</th>
</tr>
</thead>
</table>

### Error Calculation

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<tr>
<th>Error Calculation</th>
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<tbody>
<tr>
<td>Total Errors</td>
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<td>Divided by Total Entries</td>
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<tr>
<td>Error %</td>
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8. Final revision received on 10/22/2021. Before due date listed in Criteria 1?  
   - No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    - Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

## GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

### Notes/Errors

Report 3 was submitted using detail revenue accounts and GLs 1420 & 3115. Since this is a nongovernmental cost fund, per Year-End Financial Reports Procedure Manual page 77, Report 3 can only use GLs 1140, 1210, 1730.0666001, 1730.0666002, and 2120. Any Report 3 amounts in other accounts do not need to be included and should not be submitted.

## MEETS ALL FINANCIAL REPORTING CRITERIA?

- **No**

### Financial Report Review (Analyst Initials)

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0744  Agency Code 8570  Fund Type B  Analyst Fflanagan

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/18/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<th>Possible Errors</th>
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Error Calculation

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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

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<tr>
<th>Error Calculation</th>
<th>1 error PER infraction:</th>
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<tr>
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</tr>
<tr>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
</tbody>
</table>
| Symbols such as "$", "-", or "()" used | "0"s present in Encumbrance column \\

**Error Calculation**

Total Errors | 0 | Divided by Total Entries | 10 | Error % | 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? **No**
   - **Funds**
     - September 30, 2021 - General Fund, SFEU, and Feeder Funds
     - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

1 error for ALL infractions:
- "0"s present in Encumbrance column
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

1. The Budgetary Reports were received on 10/5/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors

1 error PER infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used
- Subsidiary accounts missing
- No agency/fund number on first page

1 error for ALL infractions:
- "0"s present in Encumbrance column
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- Symbols such as "$", "-", or ")" used

Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3010  
Agency Code 8570  
Fund Type G  
Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/18/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line, Wrong account numbers, " SCO Only" box used
Subsidiary accounts missing, No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or ")" used

Error Calculation
Total Errors 0 Divided by Total Entries 24  
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
   N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
   No

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
   N/A

16. Material Variance Explanation Form is submitted  
   Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?  
   N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
No explanation provided for abnormal expenditure accruals on Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA?  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/18/2021. Was that on or before the due date? No
   Funds September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ________. N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ________. N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/from Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/12/2021. Was that on or before the due date? No
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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8. Final revision received on ________. Before due date listed in Criteria ? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/13/2021. Was that on or before the due date?  
   - No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - Yes

3. All required reports were received or noted on certification letter  
   - Yes

4. Authorized report format was used  
   - Yes

5. Debits equal credits  
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - N/A

7. Total error rate is less than or equal to 2%  
   - Yes

   Possible Errors
   - 1 error PER infraction: Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page

   1 error for ALL infractions: "0"'s present in Encumbrance column, "0"'s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   - Total Errors 0
   - Divided by Total Entries 8
   - Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - N/A

16. Material Variance Explanation Form is submitted  
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
- No

Financial Report Review (Analyst Initials)  
- 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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Error Calculation

Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? No
1. The Budgetary Reports were received on 10/18/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/20/2021. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 8097  
Agency Code 8570  
Fund Type N  
Analyst Cquinn

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/15/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors

   1 error PER infraction:  
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or ")" used

   Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on________ , Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  
1st  2nd  3rd  4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date? Yes
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
<thead>
<tr>
<th>Possible Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
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<td>1 error for ALL infractions:</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

- Total Errors: 1
- Divided by Total Entries: 35
- Error %: 2.86%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Encumbrance on Report 1 571-C that does not specify whether the amount of $14,283.84 is a Debit or Credit. Symbol "-" was found on Report 1 571 C.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<tbody>
<tr>
<td>1st</td>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? [No]
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [Yes]

3. All required reports were received or noted on certification letter [Yes]

4. Authorized report format was used [Yes]

5. Debits equal credits [Yes]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [Yes]

Possible Errors

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<td></td>
<td>Subsidiary accounts missing</td>
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<tr>
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</tr>
</tbody>
</table>

8. Final revision received on _________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [No]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [N/A]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [Yes]

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? [No]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? No
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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**Error Calculation**

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<tbody>
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<td>0</td>
<td>6</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

<table>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

### Criteria

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
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<td>Subsidiary accounts missing</td>
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<tr>
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<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
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<td>Error Calculation</td>
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<td>Total Errors</td>
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8. Final revision received on _______. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0046  
Agency Code 8660  
Fund Type G  
Analyst Aelhady

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 6 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

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</tbody>
</table>

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? **Yes**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
<td><strong>1 error PER infraction:</strong></td>
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<table>
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8. Final revision received on ________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials)

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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   August 31, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund number. Yes

3. All required reports were received or noted on certification letter. Yes

4. Authorized report format was used. Yes

5. Debits equal credits. Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. N/A

7. Total error rate is less than or equal to 2%. Yes

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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Error Calculation

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<tr>
<td>0</td>
<td>6</td>
<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted. Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number:** 0461  
**Agency Code:** 8660  
**Fund Type:** G  
**Analyst:** Jlu

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### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/1/2022. Was that on or before the due date? **No**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

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<td>&quot;0&quot;s present in Amount column</td>
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**Error Calculation**

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8. Final revision received on ________ Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **Yes**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **Yes**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   **September 01, 2021**  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   **October 01, 2021**  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials)  
1st  
2nd  
3rd  
4th  

**FINANCIAL REPORTING CRITERIA CHECKLIST**
# STATE CONTROLLER'S OFFICE
## 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0462  |  **Agency Code** 8660  |  **Fund Type** G  |  **Analyst** Jlu

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 3/15/2022. Was that on or before the due date?
- **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds  |  **September 30, 2021 - All Other Funds**
  - No

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
- N/A

### 3. All required reports were received or noted on certification letter
- N/A

### 4. Authorized report format was used
- N/A

### 5. Debits equal credits
- N/A

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
- N/A

### 7. Total error rate is less than or equal to 2%
- N/A

### Possible Errors

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<td>&quot;0&quot;s present in Amount column</td>
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<td>&quot;SCO Only&quot; box used</td>
<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;(&quot; used</td>
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#### Error Calculation

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<tbody>
<tr>
<td></td>
<td>0.00%</td>
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### 8. Final revision received on ________ . Before due date listed in Criteria 1?
- N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
- No

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
- No

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?
- No

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
- N/A

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
- N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
- N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
- N/A

### 16. Material Variance Explanation Form is submitted
- N/A

**GAAP BASIS REPORTING CRITERIA**

### 17. Were GAAP adjustments and/or audit reports submitted on time?
- N/A

- **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th
--- | --- | --- | --- | ---

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/1/2022. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A
3. All required reports were received or noted on certification letter N/A
4. Authorized report format was used N/A
5. Debits equal credits N/A
6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A
7. Total error rate is less than or equal to 2% N/A

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? No
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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   September 30, 2021 - General Fund, SFEU, and Feeder
   Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used

Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column

Symbols such as "$", "-", or "(" used

Error Calculation

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 3/1/2022. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 3/4/2022. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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7. Total error rate is less than or equal to 2% N/A

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16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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### MEETS ALL FINANCIAL REPORTING CRITERIA?

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

### FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 3/1/2022. Was that on or before the due date? No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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Error Calculation

- Total Errors: 0
- Divided by Total Entries: 16
- Error %: 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0890  
Agency Code 8660  
Fund Type N  
Analyst Hkhinda

BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

   Possible Errors
   1 error PER infraction: Amount entered on wrong line  
   Wrong account numbers  
   " SCO Only" box used

   1 error for ALL infractions: "0"s present in Encumbrance column  
   "0"s present in Amount column  
   Symbols such as "$", ",", or "(" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**STATE CONTROLLER’S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 0942  **Agency Code** 8660  **Fund Type** N  **Analyst** Xsun

**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date?  
   - **Funds:** September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - **All Other Funds:** September 30, 2021
   - **Answer:** No

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Answer:** N/A

3. All required reports were received or noted on certification letter  
   - **Answer:** N/A

4. Authorized report format was used  
   - **Answer:** N/A

5. Debits equal credits  
   - **Answer:** N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **Answer:** N/A

7. Total error rate is less than or equal to 2%  
   - **Answer:** N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<tr>
<td>Total Errors</td>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1?  
   - **Answer:** N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **Answer:** N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - **Answer:** N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **Answer:** N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **Answer:** N/A

16. Material Variance Explanation Form is submitted  
    - **Answer:** N/A

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **Answer:** N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
N/A

Financial Report Review (Analyst Initials)  
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1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
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</tr>
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<td>Error Calculation</td>
<td>Total Errors Divided by Total Entries</td>
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<td>0.00%</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<tr>
<th>Criterion</th>
<th>Answer</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
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#### Possible Errors

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<tr>
<th>Error</th>
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<tr>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
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#### Error Calculation

<table>
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<th>Total Errors</th>
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<tr>
<th>Criterion</th>
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</tr>
</thead>
<tbody>
<tr>
<td>8. Final revision received on ________, Before due date listed in Criteria 1?</td>
<td>N/A</td>
</tr>
<tr>
<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
<td>N/A</td>
</tr>
<tr>
<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>No</td>
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<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
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<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
</tr>
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### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criterion</th>
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<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
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</tr>
<tr>
<td>October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
<td></td>
</tr>
</tbody>
</table>

#### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<tr>
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<th>Answer</th>
<th>Notes</th>
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<tr>
<td>1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date?</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
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<td>September 30, 2021 - All Other Funds</td>
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<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
<td></td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
<td></td>
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### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
<th>Notes</th>
</tr>
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<td>1 error PER infraction:</td>
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<td>Symbols such as &quot;$&quot;, &quot;,&quot;, or &quot;)&quot; used</td>
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### Error Calculation

<table>
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<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | Yes |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | Yes |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | Yes |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | Yes |

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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |       |

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |       |

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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1. The Budgetary Reports were received on 3/1/2022. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

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   Symbols such as "$", "-", or "(" used

   Error Calculation

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds

   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<tbody>
<tr>
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</table>

   Error Calculation

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<tbody>
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8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

The amount of expenditures for CY 2020-21 is missing in Material Variance Explanation Form.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0001    Agency Code: 8780    Fund Type: G    Analyst: Ncaccam

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/16/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
Subsidiary accounts missing No agency/fund number on first page
1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 0 Divided by Total Entries 8 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date?
- Yes

#### Funds
- September 30, 2021 - General Fund, SFEU, and Feeder Funds
- September 30, 2021 - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
- Yes

### 3. All required reports were received or noted on certification letter
- Yes

### 4. Authorized report format was used
- Yes

### 5. Debits equal credits
- Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
- N/A

### 7. Total error rate is less than or equal to 2%
- Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<tbody>
<tr>
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</tr>
<tr>
<td>Wrong account numbers</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
</tr>
</tbody>
</table>

| **1 error for ALL infractions:** |
| "0"s present in Encumbrance column |
| "0"s present in Amount column |
| Symbols such as "$", "-", or "()" used |

### Error Calculation

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<td>13</td>
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### 8. Final revision received on __________. Before due date listed in Criteria 1?
- N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
- No

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
- N/A

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
- N/A

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
- Yes

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
- Yes

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
- N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
- N/A

### 16. Material Variance Explanation Form is submitted
- Yes

## GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time?
- N/A

#### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

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<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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</tr>
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</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

---

Possible Errors

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<tr>
<th>1 error PER infraction:</th>
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<th>Wrong account numbers</th>
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<th>1 error for ALL infractions:</th>
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<th>0's present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
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Error Calculation

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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

---

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

---

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/24/2021. Was that on or before the due date?  
   **Yes**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **No**

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<th>Possible Errors</th>
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<th>Wrong account numbers</th>
<th>No agency/fund number on first page</th>
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<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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8. Final revision received on 2/10/2022. Before due date listed in Criteria 1?  
   **No**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

<table>
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<tr>
<th>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</th>
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<tbody>
<tr>
<td><strong>September 01, 2021</strong></td>
</tr>
<tr>
<td>Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**Notes/Errors**

Report 7 account 3115 Due to Other Approps was used to report $1.84 due to the General Fund. The correct account is 3114 Due to Other Funds.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**No**

**Financial Report Review (Analyst Initials)**  
<table>
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<tr>
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<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  
Agency Code 8825  
Fund Type G  
Analyst Jphan

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/23/2021. Was that on or before the due date?  
   Yes  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

**Possible Errors**

<table>
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<tr>
<th>Error</th>
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</tr>
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<td>&quot;0&quot;s present in Amount column</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<tr>
<td>Total Errors</td>
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<tr>
<td>0</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on [date]. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Item 8825-0001-001 (Cat 97) was posted with incorrect FY on report 1. It should have been FY 2020 rather than 2019.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

Financial Report Review (Analyst Initials)  
1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

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8. Final revision received on 1/28/2022. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Errors/Notes

Errors: Report 1 the total credits do not equal total debits for accruals, agency sent revised Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/27/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
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<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<td>Subsidiary accounts missing</td>
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<td>&quot;0&quot;s present in Amount column</td>
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Error Calculation
- Total Errors: 2
- Divided by Total Entries: 32
- Error %: 6.25%

8. Final revision received on 9/9/2021. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

GLAN 2500 PROV FOR DEFF INTERFUND LOANS PAYABLE $1,616,002,000 AND GLAN 4050 INTERFUND LOANS PAYABLE - $1,616,002,000 WERE LEFT OUT OF REPORT 7. SCO ACCRUED ON BEHALF OF THE AGENCY.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/20/2021. Was that on or before the due date? ___________________________ Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number ___________________________ Yes

3. All required reports were received or noted on certification letter ___________________________ Yes

4. Authorized report format was used ___________________________ Yes

5. Debits equal credits ___________________________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear ___________________________ N/A

7. Total error rate is less than or equal to 2% ___________________________ No

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<td>&quot;SCO Only&quot; box used</td>
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<tr>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
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<tr>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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</tr>
<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>27</td>
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<tr>
<td>Error %</td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? ___________________________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year ___________________________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year ___________________________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? ___________________________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) ___________________________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) ___________________________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances ___________________________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc ___________________________ N/A

16. Material Variance Explanation Form is submitted ___________________________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? ___________________________ N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

GLAN 2500 PROV FOR DIFFER INTERFUND LOANS PAYABLE 937,861,000 AND GLAN 4050 INTERFUND LOANS PAYABLE - 937,861,000 WERE MISSING FROM REPORT 7. SCO ACCRUED ON AGENCY BEHALF.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes

   September 30, 2021 - General Fund, SFEU, and Feeder Funds

   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

   Yes

3. All required reports were received or noted on certification letter

   Yes

4. Authorized report format was used

   Yes

5. Debits equal credits

   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

   N/A

7. Total error rate is less than or equal to 2%

   Yes

   Possible Errors

   1 error PER infraction:

   Amount entered on wrong line

   Wrong account numbers

   "SCO Only" box used

   Subsidiary accounts missing

   No agency/fund number on first page

   1 error for ALL infractions:

   "0's present in Encumbrance column

   "0's present in Amount column

   Symbols such as "$", "-", or "( )" used

   Error Calculation

   Total Errors

   0

   Divided by Total Entries

   8

   Error %

   0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?

    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.

    N/A

16. Material Variance Explanation Form is submitted

    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?

    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.

   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0126  
Agency Code 8855  
Fund Type G  
Analyst Anunley

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds  
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   Yes

3. All required reports were received or noted on certification letter  
   Yes

4. Authorized report format was used  
   Yes

5. Debits equal credits  
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   N/A

7. Total error rate is less than or equal to 2%  
   Yes

   Possible Errors
   1 error PER infraction: Subsidiary accounts missing, No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1?  
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    N/A

16. Material Variance Explanation Form is submitted  
    Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time?  
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  
Yes
BUDGETARY/Legal BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

### Possible Errors

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<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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<th>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Errors Divided by Total Entries</td>
<td>Error %</td>
<td>0.00%</td>
<td></td>
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</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0001  Agency Code 8860  Fund Type G  Analyst Cquinn

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? [ ] Yes
September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [ ] Yes

3. All required reports were received or noted on certification letter [ ] Yes

4. Authorized report format was used [ ] Yes

5. Debits equal credits [ ] Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [ ] N/A

7. Total error rate is less than or equal to 2% [ ] No

Possible Errors
1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used Subsidiary accounts missing No agency/fund number on first page

1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column Symbols such as "$", "-", or "()" used

Error Calculation
Total Errors 2 Divided by Total Entries 74 Error % 2.70%

8. Final revision received on ________. Before due date listed in Criteria 1? [ ] N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [ ] No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [ ] No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [ ] N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [ ] Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [ ] Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [ ] N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [ ] N/A

16. Material Variance Explanation Form is submitted [ ] Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? [ ] N/A

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors
2 incorrect subsidiary accounts on original Report 1.

MEETS ALL FINANCIAL REPORTING CRITERIA? [ ] No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? __________ Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number __________ Yes

3. All required reports were received or noted on certification letter __________ Yes

4. Authorized report format was used __________ Yes

5. Debits equal credits __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear __________ N/A

7. Total error rate is less than or equal to 2% __________ Yes

   **Possible Errors**
   - 1 error PER infraction: Subsidiary accounts missing, No agency/fund number on first page
   - 1 error for ALL infractions: ‘0’s present in Encumbrance column, ‘0’s present in Amount column, Symbols such as "$", "-", or "()" used

   **Error Calculation**
   - Total Errors Divided by Total Entries 2 Error %

8. Final revision received on _________. Before due date listed in Criteria ? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and To Supplementary Information Form identifying the related fund and organization Code(s) __________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc __________ N/A

16. Material Variance Explanation Form is submitted __________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? __________ Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   Funds  September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 999 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
</tr>
<tr>
<td></td>
<td>&quot;0&quot;s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</tbody>
</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
The Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
   **Funds** September 30, 2021 - General Fund, SFEU, and Feeder
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

**Possible Errors**

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<td></td>
<td></td>
</tr>
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</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on _______, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?** N/A

**Financial Report Review (Analyst Initials)** 1st 2nd 3rd 4th
## BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

**Fund Number:** 9740  
**Agency Code:** 8860  
**Fund Type:** N  
**Analyst:** Jlu

### 1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? **Yes**

#### September 30, 2021 - General Fund, SFEU, and Feeder Funds  
#### September 30, 2021 - All Other Funds

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **N/A**

### 3. All required reports were received or noted on certification letter **N/A**

### 4. Authorized report format was used **N/A**

### 5. Debits equal credits **N/A**

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

### 7. Total error rate is less than or equal to 2% **N/A**

### Possible Errors

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<td>1 error for ALL infactions:</td>
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<td></td>
<td>No agency/fund number on first page</td>
</tr>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td></td>
<td>&quot;0&quot;s present in Amount column</td>
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<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
</table>

### Error Calculation

- Total Errors Divided by Total Entries Error % 0.00%

### 8. Final revision received on _______. Before due date listed in Criteria 1? **N/A**

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **N/A**

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

### 16. Material Variance Explanation Form is submitted **N/A**

### GAAP Basis Reporting Criteria

### 17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **N/A**

<table>
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<tr>
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<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
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<tbody>
<tr>
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</tr>
</tbody>
</table>

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line
   Wrong account numbers " SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 29 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? Yes

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)

FINANCIAL REPORTING CRITERIA CHECKLIST
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

**Fund Number.** 9737  
**Agency Code.** 8880  
**Fund Type.** N  
**Analyst.** Ncaccam

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

#### Error Calculation

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
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<tbody>
<tr>
<td><strong>1 error PER infraction:</strong> Subsidiary accounts missing</td>
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<td></td>
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<tr>
<td><strong>1 error for ALL infractions:</strong> &quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td></td>
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</tbody>
</table>

Total Errors: 1  
Divided by Total Entries: 17  
Error %: 5.88%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Due to other appropriations entry on Rpt 8 lists a fund, s/b an org code

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

**Financial Report Review (Analyst Initials)**  
1st 2nd 3rd 4th

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

### BUDGETARY/Legal Basis Reporting Criteria

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

### Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
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<td></td>
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</tr>
</tbody>
</table>

### Error Calculation

| Total Errors | 0 | Divided by Total Entries | 18 | Error % | 0.00% |

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

### GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

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**State Controller's Office 2020-21 Year-End Financial Reporting Criteria Checklist**

**Fund Number:** 9740  **Agency Code:** 8880  **Fund Type:** N  **Analyst:** Jlu

**Notes/Errors**

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**Financial Report Review (Analyst Initials)**

<table>
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<tr>
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---

**Financial Reporting Criteria Checklist**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% No

<table>
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<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
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Error Calculation

Total Errors = 2
Divided by Total Entries = 18
Error % = 11.11%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) Yes

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc Yes

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

Two amounts posted on Report 2 that do not reflect Report 1 GL account, 1. Revolving Fund Cash, 2. GL2125.

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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<thead>
<tr>
<th>1 error for ALL infactions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on __________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA?

No

Financial Report Review (Analyst Initials)
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. **0106**  
Agency Code **8885**  
Fund Type **G**  
Analyst **Hphan**

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   **Yes**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **N/A**

3. All required reports were received or noted on certification letter  
   **N/A**

4. Authorized report format was used  
   **N/A**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

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<tr>
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<tr>
<th>Error Calculation</th>
<th>Total Errors Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00%</td>
<td></td>
<td></td>
</tr>
</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **No**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **N/A**

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**N/A**

**Financial Report Review (Analyst Initials)**

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? <strong>Yes</strong></td>
</tr>
<tr>
<td>2.</td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number <strong>Yes</strong></td>
</tr>
<tr>
<td>3.</td>
<td>All required reports were received or noted on certification letter <strong>Yes</strong></td>
</tr>
<tr>
<td>4.</td>
<td>Authorized report format was used <strong>Yes</strong></td>
</tr>
<tr>
<td>5.</td>
<td>Debits equal credits <strong>Yes</strong></td>
</tr>
<tr>
<td>6.</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear <strong>N/A</strong></td>
</tr>
<tr>
<td>7.</td>
<td>Total error rate is less than or equal to 2% <strong>Yes</strong></td>
</tr>
</tbody>
</table>

**Possible Errors**

- **1 error PER infraction:** Amount entered on wrong line, Wrong account numbers, "SCO Only" box used
- **1 error for ALL infractions:** "0"s present in Encumbrance column, "0"s present in Amount column, Symbols such as "$", "-", or "(" used

**Error Calculation**

Total Errors: 0
Divided by Total Entries: 66
Error %: 0.00%

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Details</th>
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</thead>
<tbody>
<tr>
<td>8.</td>
<td>Final revision received on ________. Before due date listed in Criteria 1? <strong>N/A</strong></td>
</tr>
<tr>
<td>9.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year <strong>No</strong></td>
</tr>
<tr>
<td>10.</td>
<td>(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year <strong>N/A</strong></td>
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<tr>
<td>11.</td>
<td>(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? <strong>N/A</strong></td>
</tr>
<tr>
<td>12.</td>
<td>GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) <strong>Yes</strong></td>
</tr>
<tr>
<td>13.</td>
<td>GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) <strong>Yes</strong></td>
</tr>
<tr>
<td>14.</td>
<td>Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances <strong>Yes</strong></td>
</tr>
<tr>
<td>15.</td>
<td>Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc <strong>N/A</strong></td>
</tr>
<tr>
<td>16.</td>
<td>Material Variance Explanation Form is submitted <strong>Yes</strong></td>
</tr>
</tbody>
</table>

**GAAP BASIS REPORTING CRITERIA**

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.</td>
<td>Were GAAP adjustments and/or audit reports submitted on time? <strong>N/A</strong></td>
</tr>
</tbody>
</table>

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** **No**

Financial Report Review (Analyst Initials)

<table>
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<tr>
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<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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<td>1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date?</td>
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<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>Yes</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
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Possible Errors

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<tr>
<th>Error</th>
<th>Calculation</th>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
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Error Calculation

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<th>Error %</th>
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<tbody>
<tr>
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<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on __________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | Yes |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. | |

October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 | |

MEETS ALL FINANCIAL REPORTING CRITERIA? | Yes |
STATE CONTROLLER'S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 0604  Agency Code: 8940  Fund Type: N  Analyst: Aehady

BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  N/A

7. Total error rate is less than or equal to 2% Yes

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
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7. Total error rate is less than or equal to 2% N/A

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<tr>
<th>Error Calculation</th>
</tr>
</thead>
</table>
| Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on ________, Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
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   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)

1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 3085  Agency Code 8940  Fund Type G  Analyst Smasterson

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
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3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

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<tr>
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<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>Total Errors Divided by Total Entries Error % 0.00%</td>
</tr>
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<td>Wrong account numbers</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
## BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? (September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds)

Yes

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

Yes

### 3. All required reports were received or noted on certification letter

Yes

### 4. Authorized report format was used

Yes

### 5. Debits equal credits

Yes

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

N/A

### 7. Total error rate is less than or equal to 2%

Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error for ALL infractions:</td>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td>&quot;0&quot;'s present in Encumbrance column</td>
<td>&quot;0&quot;'s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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</thead>
<tbody>
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</tr>
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</table>

### 8. Final revision received on ________. Before due date listed in Criteria 1?

N/A

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

N/A

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year

N/A

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

N/A

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

N/A

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

N/A

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

N/A

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

N/A

### 16. Material Variance Explanation Form is submitted

Yes

## GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time?

N/A

- September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
- October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

## MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

### Financial Report Review (Analyst Initials)

<table>
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<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   
   **Funds**
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   **Possible Errors**
   
   1 error PER infraction:
   
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - Symbols such as "$", "-", or "()" used
   
   1 error for ALL infractions:
   
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   
   **Error Calculation**
   
   Total Errors 0
   Divided by Total Entries 7
   Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   **Notes/Errors**
   
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?

Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? No
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes

7. Total error rate is less than or equal to 2% No

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<thead>
<tr>
<th>Possible Errors</th>
<th>1 error PER infraction:</th>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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</table>

Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
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<tbody>
<tr>
<td>10</td>
<td>71</td>
<td>14.08%</td>
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</tbody>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year No

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

A lot codes - agency has put wrong category please review and compare with NGC from SCO to make a right category into report next year.

MEETS ALL FINANCIAL REPORTING CRITERIA? No
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
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<tr>
<th>Criteria</th>
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<tbody>
<tr>
<td>1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date?</td>
<td>No</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td></td>
</tr>
<tr>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

### Possible Errors

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
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</table>

### Error Calculation

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

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<td>9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year</td>
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<td>10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year</td>
<td>No</td>
</tr>
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<td>11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?</td>
<td>No</td>
</tr>
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<td>12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)</td>
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<td>13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)</td>
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<td>14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances</td>
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</tr>
<tr>
<td>15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc</td>
<td>N/A</td>
</tr>
<tr>
<td>16. Material Variance Explanation Form is submitted</td>
<td>Yes</td>
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</table>

### GAAP BASIS REPORTING CRITERIA

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
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</thead>
<tbody>
<tr>
<td>17. Were GAAP adjustments and/or audit reports submitted on time?</td>
<td>N/A</td>
</tr>
<tr>
<td>September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
<td></td>
</tr>
<tr>
<td>October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
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</tbody>
</table>

### Notes/Errors

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number. 0120  Agency Code 8955  Fund Type G  Analyst Rphan

BUDGETARY/LEGAL BASIS REPORTING CRITERIA
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes
3. All required reports were received or noted on certification letter Yes
4. Authorized report format was used Yes
5. Debits equal credits Yes
6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear Yes
7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
<tr>
<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? N/A
9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A
10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes
11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A
12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes
13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A
14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A
15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A
16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA
17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
## BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

### 1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date?  
**No**

<table>
<thead>
<tr>
<th>Funds</th>
<th>September 30, 2021 - General Fund, SFEU, and Feeder</th>
<th>September 30, 2021 - All Other Funds</th>
</tr>
</thead>
</table>

### 2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
**Yes**

### 3. All required reports were received or noted on certification letter  
**Yes**

### 4. Authorized report format was used  
**Yes**

### 5. Debits equal credits  
**Yes**

### 6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
**N/A**

### 7. Total error rate is less than or equal to 2%  
**N/A**

### Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

### 8. Final revision received on ________. Before due date listed in Criteria 1?  
**N/A**

### 9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
**N/A**

### 10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
**N/A**

### 11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
**Yes**

### 12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
**N/A**

### 13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
**N/A**

### 14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
**N/A**

### 15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc.  
**N/A**

### 16. Material Variance Explanation Form is submitted  
**Yes**

## GAAP BASIS REPORTING CRITERIA

### 17. Were GAAP adjustments and/or audit reports submitted on time?  
**N/A**

<table>
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<tr>
<th>Date</th>
<th>Description</th>
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<tbody>
<tr>
<td>September 01, 2021</td>
<td>GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
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</tr>
</tbody>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

<table>
<thead>
<tr>
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<th>3rd</th>
<th>4th</th>
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<tr>
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<td></td>
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<td></td>
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</tr>
</tbody>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**  
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0238  
**Agency Code.** 8955  
**Fund Type.** G  
**Analyst.** Rphan

### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. **The Budgetary Reports were received on 11/23/2021. Was that on or before the due date?**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**  
   **No**

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**  
   **Yes**

3. **All required reports were received or noted on certification letter**  
   **Yes**

4. **Authorized report format was used**  
   **Yes**

5. **Debits equal credits**  
   **Yes**

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**  
   **Yes**

7. **Total error rate is less than or equal to 2%**  
   **Yes**

<table>
<thead>
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8. **Final revision received on ________. Before due date listed in Criteria 1?**  
   **N/A**

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**  
   **No**

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**  
    **Yes**

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?**  
    **Yes**

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**  
    **Yes**

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**  
    **N/A**

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**  
    **N/A**

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**  
    **N/A**

16. **Material Variance Explanation Form is submitted**  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. **Were GAAP adjustments and/or audit reports submitted on time?**  
    **N/A**

    **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on __________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

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### BUDGETARY/Legal BASE Reporting CRITERIA

1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

### GAAP BASIS Reporting CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### MEETS ALL FINANCIAL REPORTING CRITERIA?

N/A

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? **No**
   - **Funds** September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **N/A**

7. Total error rate is less than or equal to 2% **Yes**

### Possible Errors

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8. Final revision received on __________. Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

### MEETS ALL FINANCIAL REPORTING CRITERIA?

**No**

Financial Report Review (Analyst Initials)

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The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/8/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number

3. All required reports were received or noted on certification letter

4. Authorized report format was used

5. Debits equal credits

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear

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Error Calculation

Total Errors 0
Divided by Total Entries 10
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1?

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year

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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc

16. Material Variance Explanation Form is submitted

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors


MEETS ALL FINANCIAL REPORTING CRITERIA?  No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal Basis Reporting Criteria**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/22/2021. Was that on or before the due date?  
   **No**  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **Yes**

7. Total error rate is less than or equal to 2%  
   **Yes**

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8. Final revision received on ________, Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **Yes**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **Yes**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

**GAAP Basis Reporting Criteria**

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**  
    **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
    **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
No

| Financial Report Review (Analyst Initials) | 1st | 2nd | 3rd | 4th |
### BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date?  
   - **Yes**  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   - **Yes**

3. All required reports were received or noted on certification letter  
   - **Yes**

4. Authorized report format was used  
   - **Yes**

5. Debits equal credits  
   - **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   - **N/A**

7. Total error rate is less than or equal to 2%  
   - **N/A**

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8. Final revision received on __________. Before due date listed in Criteria 1?  
   - **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   - **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
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11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
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13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
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14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    - **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    - **N/A**

16. Material Variance Explanation Form is submitted  
    - **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    - **N/A**

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
**Yes**

**Financial Report Review (Analyst Initials)**

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**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any ‘No’ answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary accounts missing</td>
<td>No agency/fund number on first page</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
</tr>
</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 9 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 9/17/2021. Was that on or before the due date? Yes
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds**
   - **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
<thead>
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<th>Possible Errors</th>
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<tbody>
<tr>
<td>1 error PER infraction:</td>
</tr>
<tr>
<td>Amount entered on wrong line</td>
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<tr>
<td>Wrong account numbers</td>
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</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
</tr>
</tbody>
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**Error Calculation**

<table>
<thead>
<tr>
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<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>6</td>
<td>0.00%</td>
</tr>
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</table>

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 11/23/2021. Was that on or before the due date? No

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARs automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

   Possible Errors
   1 error PER infraction: Amount entered on wrong line Wrong account numbers "SCO Only" box used
   Subsidiary accounts missing No agency/fund number on first page
   1 error for ALL infractions: "0"s present in Encumbrance column "0"s present in Amount column
   Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors 0 Divided by Total Entries 4 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

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GAAP BASIS REPORTING CRITERIA

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MEETS ALL FINANCIAL REPORTING CRITERIA? No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
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1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date?
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds
   
   Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   
   Yes

3. All required reports were received or noted on certification letter
   
   Yes

4. Authorized report format was used
   
   Yes

5. Debits equal credits
   
   Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   
   N/A

7. Total error rate is less than or equal to 2%
   
   N/A

**Possible Errors**

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<thead>
<tr>
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<th>Calculations</th>
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<tbody>
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<td>0.00%</td>
</tr>
<tr>
<td>Subsidary accounts missing</td>
<td>Wrong account numbers</td>
<td></td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>No agency/fund number on first page</td>
<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on_________. Before due date listed in Criteria 1?
   
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   
   Yes

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    
    Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    
    N/A

16. Material Variance Explanation Form is submitted
    
    Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?
    
    N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

GL acct 3114 didn't have sub acct.

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

No
1. The Budgetary Reports were received on 10/4/2021. Was that on or before the due date? No
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>1 error PER infraction:</th>
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<tbody>
<tr>
<td>Subsidiary accounts missing</td>
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<table>
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<tr>
<th>1 error for ALL infractions:</th>
<th>&quot;0&quot;s present in Encumbrance column</th>
<th>&quot;0&quot;s present in Amount column</th>
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</thead>
<tbody>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

Total Errors 0 Divided by Total Entries 0 Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? Yes

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? No
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

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<th>Criteria</th>
<th>Answer</th>
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<tr>
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</tr>
<tr>
<td>Funds September 30, 2021 - General Fund, SFEU, and Feeder</td>
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</tr>
<tr>
<td>Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>Yes</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
</tr>
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<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td>Error Calculation</td>
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<td>Error %</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? | N/A  

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A  

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A  

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A  

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A  

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A  

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A  

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A  

16. Material Variance Explanation Form is submitted | Yes  

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A  

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01  

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes
### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 12/1/2021. Was that on or before the due date? **No**
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number **Yes**

3. All required reports were received or noted on certification letter **Yes**

4. Authorized report format was used **Yes**

5. Debits equal credits **Yes**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear **Yes**

7. Total error rate is less than or equal to 2% **Yes**

<table>
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<td>Error %: 0.00%</td>
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8. Final revision received on ____ Before due date listed in Criteria 1? **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year **Yes**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year **No**

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc **N/A**

16. Material Variance Explanation Form is submitted **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? **N/A**

<table>
<thead>
<tr>
<th>Notes/Errors</th>
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</thead>
</table>

### MEETS ALL FINANCIAL REPORTING CRITERIA? **No**

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 11/23/2021. Was that on or before the due date? No
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
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</thead>
<tbody>
<tr>
<td>Total Errors 0 Divided by Total Entries 8 Error % 0.00%</td>
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</table>

8. Final revision received on N/A. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**
1. The Budgetary Reports were received on _________. Was that on or before the due date? N/A
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number N/A

3. All required reports were received or noted on certification letter N/A

4. Authorized report format was used N/A

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted N/A

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials)  1st  2nd  3rd  4th
**STATE CONTROLLER'S OFFICE**

**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

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<td>Agency Code</td>
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<td>Fund Type</td>
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<td>Rphan</td>
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</table>

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 10/22/2021. Was that on or before the due date? __________ No
   
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number. __________ Yes

3. All required reports were received or noted on certification letter. __________ Yes

4. Authorized report format was used. __________ Yes

5. Debits equal credits. __________ Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear. __________ Yes

7. Total error rate is less than or equal to 2%. __________ No

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<th>Possible Errors</th>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;)&quot; used</td>
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Error Calculation

Total Errors 1 Divided by Total Entries 8 Error % 12.50%

8. Final revision received on __________. Before due date listed in Criteria 1? __________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year. __________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year. __________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? __________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s). __________ Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s). __________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances. __________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc. __________ N/A

16. Material Variance Explanation Form is submitted. __________ Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? __________ N/A

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

- Fund Bal is not agreed with SCO's record.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** __________ No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
# Financial Reporting Criteria Checklist

**Fund Number:** 0701  
**Agency Code:** 8960  
**Fund Type:** B  
**Analyst:** Rphan

## Budgetary/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. **The Budgetary Reports were received on 9/22/2021. Was that on or before the due date?**  
   - **September 30, 2021 - General Fund, SFEU, and Feeder Funds:** Yes  
   - **September 30, 2021 - All Other Funds:** Yes

2. **Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number**  
   - Yes

3. **All required reports were received or noted on certification letter**  
   - Yes

4. **Authorized report format was used**  
   - Yes

5. **Debits equal credits**  
   - N/A

6. **(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear**  
   - N/A

7. **Total error rate is less than or equal to 2%**  
   - N/A

**Possible Errors**

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<tr>
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<td></td>
</tr>
</tbody>
</table>

**Error Calculation**

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. **Final revision received on ________. Before due date listed in Criteria 1?**  
   - N/A

9. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year**  
   - N/A

10. **(Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year**  
    - N/A

11. **(All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor’s Budget Fund Condition Statement?**  
    - N/A

12. **GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)**  
    - N/A

13. **GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)**  
    - N/A

14. **Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances**  
    - N/A

15. **Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc**  
    - N/A

16. **Material Variance Explanation Form is submitted**  
    - Yes

## GAAP Basis Reporting Criteria

17. **Were GAAP adjustments and/or audit reports submitted on time?**  
    - N/A

   - **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   - **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

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**MEETS ALL FINANCIAL REPORTING CRITERIA?** Yes

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<th>3rd</th>
<th>4th</th>
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**FINANCIAL REPORTING CRITERIA CHECKLIST**
**STATE CONTROLLER'S OFFICE**  
**2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST**

Fund Number.  **0890**  
Agency Code  **8960**  
Fund Type  **N**  
Analyst  **Hkhinda**

---

**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

---

1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date?  
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds**
   - Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   - Yes

3. All required reports were received or noted on certification letter
   - Yes

4. Authorized report format was used
   - Yes

5. Debits equal credits
   - Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   - N/A

7. Total error rate is less than or equal to 2%
   - Yes

<table>
<thead>
<tr>
<th>Possible Errors</th>
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<td>No agency/fund number on first page</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
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<td>&quot;0&quot;s present in Encumbrance column</td>
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<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<td>Error Calculation</td>
</tr>
<tr>
<td>Total Errors 0 Divided by Total Entries 4 Error % 0.00%</td>
</tr>
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</table>

8. Final revision received on ________ . Before due date listed in Criteria 1?  
   - N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   - N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    - N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    - N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    - N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    - N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    - N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    - N/A

16. Material Variance Explanation Form is submitted
    - Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time?  
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.  
   - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01
   - N/A

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?**  
Yes

**Financial Report Review (Analyst Initials)**

---

**FINANCIAL REPORTING CRITERIA CHECKLIST**
BUDGETARY/Legal Basis Reporting Criteria

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits Yes

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

Possible Errors

1 error per infraction:
- Amount entered on wrong line
- Wrong account numbers
- "SCO Only" box used

Subsidiary accounts missing
No agency/fund number on first page

1 error for all infractions:
- "0"s present in Encumbrance column
- "0"s present in Amount column
- Symbols such as "$", "-", or "()" used

Error Calculation

Total Errors 0
Divided by Total Entries 6
Error % 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

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12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

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15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP Basis Reporting Criteria

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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Possible Errors

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</tbody>
</table>

Error Calculation

| Total Errors | 0 | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

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GAAP BASIS REPORTING CRITERIA

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 9/1/2021. Was that on or before the due date? Yes
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6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

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Error Calculation

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<td>0.00%</td>
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8. Final revision received on ________. Before due date listed in Criteria 1? N/A

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16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>#</th>
<th>Criteria</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>The Budgetary Reports were received on 9/1/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td></td>
<td>Funds</td>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
</tr>
<tr>
<td>2</td>
<td>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3</td>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4</td>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5</td>
<td>Debits equal credits</td>
<td>No</td>
</tr>
<tr>
<td>6</td>
<td>(Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7</td>
<td>Total error rate is less than or equal to 2%</td>
<td>Yes</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error</th>
<th>Calculation</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
<td>Amount entered on wrong line, Wrong account numbers, &quot;SCO Only&quot; box used</td>
</tr>
<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column, &quot;0&quot;s present in Amount column, Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
</tr>
</tbody>
</table>

**Error Calculation**

<table>
<thead>
<tr>
<th>Total Errors</th>
<th>Divided by Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>12</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on 12/30/2021. Before due date listed in Criteria 1? No

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year Yes

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) Yes

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A

<table>
<thead>
<tr>
<th>Date</th>
<th>Report/Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 01, 2021</td>
<td>- GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.</td>
</tr>
<tr>
<td>October 01, 2021</td>
<td>- Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01</td>
</tr>
</tbody>
</table>

**Notes/Errors**

#5: Rept 1- DR not equal CR; #7: missing detail page. Rept 2 Totals not matching Rept 1 detail page.

---

**MEETS ALL FINANCIAL REPORTING CRITERIA?** No
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date?  
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  
   September 30, 2021 - All Other Funds
   ____________________________________________________________________________ Yes

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   ____________________________________________________________________________ Yes

3. All required reports were received or noted on certification letter
   ____________________________________________________________________________ Yes

4. Authorized report format was used
   ____________________________________________________________________________ Yes

5. Debits equal credits
   ____________________________________________________________________________ N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   ____________________________________________________________________________ N/A

7. Total error rate is less than or equal to 2%
   ____________________________________________________________________________ N/A

   Possible Errors

   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used

   1 error for ALL infractions:
   - 0's present in Encumbrance column
   - 0's present in Amount column
   - Symbols such as "$", "-", or "(" used

   Error Calculation

   Total Errors: 0 Divided by Total Entries: 0 Error %: 0.00%

8. Final revision received on _______. Before due date listed in Criteria 1?  
   ____________________________________________________________________________ N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   ____________________________________________________________________________ N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    ____________________________________________________________________________ N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? 
    ____________________________________________________________________________ N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) 
    ____________________________________________________________________________ N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) 
    ____________________________________________________________________________ N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances 
    ____________________________________________________________________________ N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc 
    ____________________________________________________________________________ N/A

16. Material Variance Explanation Form is submitted 
    ____________________________________________________________________________ Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? 
    ____________________________________________________________________________ N/A

   September 01, 2021  - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021  - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA?  

Financial Report Review (Analyst Initials)

<table>
<thead>
<tr>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
<td></td>
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</tr>
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</table>

FINANCIAL REPORTING CRITERIA CHECKLIST
BUDGETARY/Legal BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 7/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds  September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number
   Yes

3. All required reports were received or noted on certification letter
   Yes

4. Authorized report format was used
   Yes

5. Debits equal credits
   N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear
   N/A

7. Total error rate is less than or equal to 2%
   N/A

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Amount entered on wrong line</th>
<th>Wrong account numbers</th>
<th>&quot;SCO Only&quot; box used</th>
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</thead>
<tbody>
<tr>
<td>1 error PER infraction:</td>
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<td>No agency/fund number on first page</td>
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<tr>
<td>1 error for ALL infractions:</td>
<td>&quot;0&quot;s present in Encumbrance column</td>
<td>&quot;0&quot;s present in Amount column</td>
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<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Error Calculation

| Total Errors | Divided by Total Entries | 0 | Error % | 0.00% |

8. Final revision received on _______. Before due date listed in Criteria 1?
   N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year
   N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year
    N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?
    N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)
    N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)
    N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances
    N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc
    N/A

16. Material Variance Explanation Form is submitted
    Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?
    N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes
# STATE CONTROLLER'S OFFICE
## 2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

**Fund Number.** 0001  **Agency Code** 9671  **Fund Type** G  **Analyst** Rphan

### BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?  
   **Yes**
   **September 30, 2021 - General Fund, SFEU, and Feeder Funds**  
   **September 30, 2021 - All Other Funds**

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number  
   **Yes**

3. All required reports were received or noted on certification letter  
   **Yes**

4. Authorized report format was used  
   **Yes**

5. Debits equal credits  
   **N/A**

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear  
   **N/A**

7. Total error rate is less than or equal to 2%  
   **N/A**

<table>
<thead>
<tr>
<th>Possible Errors</th>
<th>Error Calculation</th>
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<tr>
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<td>Wrong account numbers</td>
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<tr>
<td></td>
<td>“0”s present in Encumbrance column</td>
</tr>
<tr>
<td></td>
<td>“0”s present in Amount column</td>
</tr>
<tr>
<td></td>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;()&quot; used</td>
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<table>
<thead>
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<tr>
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<tr>
<td>Divided by Total Entries</td>
</tr>
<tr>
<td>Error %</td>
</tr>
</tbody>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1?  
   **N/A**

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year  
   **N/A**

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year  
    **N/A**

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement?  
    **N/A**

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s)  
    **N/A**

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s)  
    **N/A**

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances  
    **N/A**

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc  
    **N/A**

16. Material Variance Explanation Form is submitted  
    **Yes**

### GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time?  
    **N/A**

   **September 01, 2021** - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   **October 01, 2021** - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

### Notes/Errors

---

### MEETS ALL FINANCIAL REPORTING CRITERIA?

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>1st</th>
<th>2nd</th>
<th>3rd</th>
<th>4th</th>
</tr>
</thead>
</table>

**Yes**

---

### FINANCIAL REPORTING CRITERIA CHECKLIST
The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

1. The Budgetary Reports were received on 9/22/2021. Was that on or before the due date? [Yes/No]

   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number [N/A]

3. All required reports were received or noted on certification letter [N/A]

4. Authorized report format was used [N/A]

5. Debits equal credits [N/A]

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear [N/A]

7. Total error rate is less than or equal to 2% [N/A]

   Possible Errors
   1 error PER infraction:
   - Amount entered on wrong line
   - Wrong account numbers
   - "SCO Only" box used
   - Subsidiary accounts missing
   - No agency/fund number on first page
   - "0"s present in Encumbrance column
   - "0"s present in Amount column
   - Symbols such as "$", "-", or "()" used

   Error Calculation
   Total Errors Divided by Total Entries Error % 0.00%

8. Final revision received on _________. Before due date listed in Criteria 1? [N/A]

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year [N/A]

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year [N/A]

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? [N/A]

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) [N/A]

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) [N/A]

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances [N/A]

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc [N/A]

16. Material Variance Explanation Form is submitted [N/A]

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? [N/A]

   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
   October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

Notes/Errors

**MEETS ALL FINANCIAL REPORTING CRITERIA?** [N/A]

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
1. The Budgetary Reports were received on 8/30/2021. Was that on or before the due date? Yes
   September 30, 2021 - General Fund, SFEU, and Feeder Funds
   September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% N/A

Possible Errors

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Total Entries</th>
<th>Error %</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>0</td>
<td>0.00%</td>
</tr>
</tbody>
</table>

8. Final revision received on ________ . Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year N/A

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances N/A

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials)
BUDGETARY/LEGAL BASIS REPORTING CRITERIA

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<table>
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<th>Fund Number.</th>
<th>Agency Code</th>
<th>Fund Type</th>
<th>Analyst</th>
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<tr>
<td>0044</td>
<td>9672</td>
<td>G</td>
<td>Jdelorey</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>1.</th>
<th>The Budgetary Reports were received on 9/21/2021. Was that on or before the due date?</th>
<th>Yes</th>
</tr>
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<tbody>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds</td>
<td>September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2.</th>
<th>Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</th>
<th>Yes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4.</td>
<td>Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5.</td>
<td>Debits equal credits</td>
<td>Yes</td>
</tr>
<tr>
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<td>(Governmental Cost/Bond Funds only) CallSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
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<td>N/A</td>
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1 error PER infraction: Amount entered on wrong line | Wrong account numbers | "SCO Only" box used
---|---|---|
Subsidiary accounts missing | No agency/fund number on first page | 0's present in Encumbrance column | 0's present in Amount column | Symbols such as "$", "-", or "()" used |

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<table>
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<tr>
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<th>Divided by Total Entries</th>
<th>0</th>
<th>Error %</th>
<th>0.00%</th>
</tr>
</thead>
</table>

8. Final revision received on ________. Before due date listed in Criteria 1? | N/A |

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year | N/A |

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year | N/A |

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? | N/A |

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) | N/A |

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) | N/A |

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances | N/A |

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc | N/A |

16. Material Variance Explanation Form is submitted | Yes |

GAAP BASIS REPORTING CRITERIA

17. Were GAAP adjustments and/or audit reports submitted on time? | N/A |

| September 01, 2021 | - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc. |
| October 01, 2021 | - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01 |

Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? Yes

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th

FINANCIAL REPORTING CRITERIA CHECKLIST
**BUDGETARY/Legal BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html)

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date?</td>
<td>Yes</td>
</tr>
<tr>
<td>September 30, 2021 - General Fund, SFEU, and Feeder Funds September 30, 2021 - All Other Funds</td>
<td></td>
</tr>
<tr>
<td>2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number</td>
<td>Yes</td>
</tr>
<tr>
<td>3. All required reports were received or noted on certification letter</td>
<td>Yes</td>
</tr>
<tr>
<td>4. Authorized report format was used</td>
<td>Yes</td>
</tr>
<tr>
<td>5. Debits equal credits</td>
<td>N/A</td>
</tr>
<tr>
<td>6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear</td>
<td>N/A</td>
</tr>
<tr>
<td>7. Total error rate is less than or equal to 2%</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Possible Errors**

<table>
<thead>
<tr>
<th>Error Calculation</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 error PER infraction: Amount entered on wrong line</td>
<td>N/A</td>
</tr>
<tr>
<td>Wrong account numbers</td>
<td>N/A</td>
</tr>
<tr>
<td>&quot;SCO Only&quot; box used</td>
<td>N/A</td>
</tr>
<tr>
<td>Subsidiary accounts missing</td>
<td>N/A</td>
</tr>
<tr>
<td>No agency/fund number on first page</td>
<td>N/A</td>
</tr>
<tr>
<td>1 error for ALL infractions: &quot;0&quot;s present in Encumbrance column</td>
<td>N/A</td>
</tr>
<tr>
<td>&quot;0&quot;s present in Amount column</td>
<td>N/A</td>
</tr>
<tr>
<td>Symbols such as &quot;$&quot;, &quot;-&quot;, or &quot;(&quot; used</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**MEETS ALL FINANCIAL REPORTING CRITERIA?**

Yes

<table>
<thead>
<tr>
<th>Financial Report Review (Analyst Initials)</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st</td>
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</tr>
<tr>
<td>2nd</td>
<td>N/A</td>
</tr>
<tr>
<td>3rd</td>
<td>N/A</td>
</tr>
<tr>
<td>4th</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**FINANCIAL REPORTING CRITERIA CHECKLIST**

- **GAAP BASIS REPORTING CRITERIA**
  - Were GAAP adjustments and/or audit reports submitted on time? N/A
    - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
    - October 01, 2021 - Draft Audit or October 15, 2021 - Final Audit, if draft received by 10/01

**Notes/Errors**

- N/A
**BUDGETARY/LEGAL BASIS REPORTING CRITERIA**

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reporting Procedures Manual at [http://www.sco.ca.gov/ard_reporting.html](http://www.sco.ca.gov/ard_reporting.html).

1. The Budgetary Reports were received on 8/31/2021. Was that on or before the due date? Yes
   - September 30, 2021 - General Fund, SFEU, and Feeder Funds
   - September 30, 2021 - All Other Funds

2. Certification Letter format is correct, and includes the following: contact name, phone number, email address, agency name, organization code, one fund name, one fund number Yes

3. All required reports were received or noted on certification letter Yes

4. Authorized report format was used Yes

5. Debits equal credits N/A

6. (Governmental Cost/Bond Funds only) CalSTARS automated reports (CSYDB3-1 – TC 24 / 34 / 71) are free of errors that require further SCO action to clear N/A

7. Total error rate is less than or equal to 2% Yes

<table>
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<tr>
<th>Possible Errors</th>
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</tr>
</thead>
</table>

Error Calculation:

- Total Errors: 0
- Divided by Total Entries: 999
- Error %: 0.00%

8. Final revision received on ________. Before due date listed in Criteria 1? N/A

9. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of expenditures incurred in the current year No

10. (Governmental Cost/Bond Funds only) Prior year accruals are within 10% of revenues realized in the current year N/A

11. (All Funds except 0001) Is the ending fund balance in the Annual Report within $100,000 and 3% of the ending fund balance in the Governor's Budget Fund Condition Statement? N/A

12. GL accounts 3114 and 1410 (Due To/From Other Funds) are included in the Due From and Due To Supplementary Information Form identifying the related fund and organization Code(s) N/A

13. GL accounts 3115 and 1420 (Due To/From Other Appropriations) have subsidiary accounts identifying the related organization code(s) N/A

14. Supporting documentation and/or footnotes are provided for all accounts with abnormal Accruals/balances Yes

15. Supporting documentation is provided for any amount listed on the Report 5 or CSYDB3 as a pending Budget Revision, Executive Order, Allocation Order, etc N/A

16. Material Variance Explanation Form is submitted Yes

**GAAP BASIS REPORTING CRITERIA**

17. Were GAAP adjustments and/or audit reports submitted on time? N/A
   - September 01, 2021 - GAAP adjustments, Proprietary fund statements, Note information, Statement of Changes in Assets and Liabilities, etc.
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**MEETS ALL FINANCIAL REPORTING CRITERIA?** No

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th
STATE CONTROLLER’S OFFICE
2020-21 YEAR-END FINANCIAL REPORTING CRITERIA CHECKLIST

Fund Number: 9740  Agency Code: 9900  Fund Type: N  Analyst: Jlu

BUDGETARY/LEGAL BASIS REPORTING CRITERIA

The following criteria are used to determine whether or not a fund meets the requirements for Financial Reporting. Any 'No' answer indicates disqualification. Requirements are also detailed in the Budgetary/Legal Basis Year-End Financial Reports Procedure Manual at http://www.sco.ca.gov/ard_reporting.html

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   **Funds** September 30, 2021 - All Other Funds

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Notes/Errors

MEETS ALL FINANCIAL REPORTING CRITERIA? N/A

Financial Report Review (Analyst Initials) 1st 2nd 3rd 4th