

Deadlines and Deliverable Dates for Year-End Financial Reports

Budgetary/Legal

Due Dates	Fund(s) Year-End Financial Reports
July 31, 2020	General Fund: Fund Number 0001
July 31, 2020	Feeder Funds: Fund Numbers 0081, 0084, 0085, 0086, 0089, 0090, 0091, 0094, and 0097
July 31, 2020	Special Fund for Economic Uncertainties (Fund Numbers 0374 and 0375)
August 20, 2020	All other funds
August 20, 2020	Report of Accounts Outside the State Treasury, Report 14: The State Treasurer's Office (STO) requires the report to be electronically submitted through FISCAL. SCO requires a hard copy with an original (wet) signature submitted with the year-end financial reports.
August 20, 2020	Report of Expenditures of Federal Funds, Report 13: Original due to the Department of Finance (DOF), Fiscal Systems and Consulting Unit (FSCU) and a copy due to SCO.
September 15, 2020 ^a	Revisions sent on or before September 15, 2020, must be sent electronically along with a Certification Letter marked "Revised" to the Budgetary/Legal mailbox: BLFinRep@sco.ca.gov A hard copy along with a signed certification letter must also be sent in.
November 16, 2020	Accounts Receivable Reports

GAAP

Due Dates	Fund(s) Year-End Financial Reports
September 3, 2020	Generally Accepted Accounting Principles (GAAP) information, excluding independently audited financial statements.
October 1, 2020	Independently audited financial statements. If a final is not available by this date, submit a draft statement. If you are waiting to receive pension and OPEB information at the beginning of October, then your audit is due as soon as possible but no later than November 16, 2020.
October 15, 2020	Final independently audited financial statements.

As a reminder, SCO highly recommends that agencies submit their year-end financial reports by fund as soon as they are completed. This allows ample time for agencies to send in revised and/or missing reports, if necessary, before the deadlines. **All hard copy reports must be received by SCO by close of business, 5:00 p.m., on the day they are due.**

^a If a revised report cannot be submitted by the due date, email the Budgetary/Legal section at BLFinRep@sco.ca.gov to obtain approval to submit after the due date and provide an anticipated submission date.