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## IV-B Year-End Closing— Prepare Automated Governmental Fund Reports

This chapter discusses the CALSTARS Automated Year-end process for the electronic transmittal of year-end financial data for Governmental Cost Funds (including those with fund source B - legal basis bond funds). The chapter provides the requirements for participation in the automated process and detailed instructions for preparation and submission of automated governmental fund reports.

Use of the Automated Year-end process is optional; CALSTARS agencies may choose to participate and transmit reports for some or all of their Governmental Cost Funds.

### OVERVIEW OF THE AUTOMATED YEAR-END PROCESS

The CALSTARS automated year-end process allows agencies to electronically transmit year-end financial data to the SCO in lieu of preparing and submitting Reports 1, 2, 3, 5, and 15. A hardcopy of the CALSTARS DB3 Report replaces these reports.

**Note:** Agencies participating in automated year-end for the first time are required to prepare and submit Reports 1, 3, and 5 to SCO in addition to electronically transmitting year-end financial data. They are also required to prepare and retain Reports 2 and 15 for potential questions by SCO.

The Automated Year-end Report Checklist is designed to be used throughout the automated year-end process. The checklist is displayed in Exhibit IV-B-20 at the end of this chapter or can be accessed on the Internet at [www.dof.ca.gov/html/calstars/calsdocs/optools/autoyearend\\_checklist.doc](http://www.dof.ca.gov/html/calstars/calsdocs/optools/autoyearend_checklist.doc).

The automated portion of the year-end process begins after standard adjusting entries have been entered and final FM 13 reconciliations are completed. Agencies request preliminary standard DB3 and G02 reports to begin the process. The agency enters a series of applicable automated year-end transactions and corrects all edit messages to finalize the report. The final report is electronically transmitted to the SCO in lieu of Reports 1, 2, 3, 5 and 15. A signed certification letter is then sent to the SCO along with the required attachments to complete the process. The following steps are required to complete automated year-end statements.

- ❖ Complete Section 1 of the Automated Year-end Checklist;
- ❖ Request a preliminary DB3 Report (**Blank** report period option) and a G02 Report;

- ✦ Identify automated year-end transaction codes (TC 750-TC 760) that need to be posted for Prepayments to Architecture Revolving Fund (ARF) (Subsidiary 0602), adjustments to SCO, pending BRs, reimbursable encumbrances, and special reporting on fund level accruals for GL 3400, GL 3500 and GL 3730;
- ✦ Post automated year-end transaction codes in FM13. These entries only affect the DB3 report;
- ✦ Request final DB3 report (**N** report period option) and identify records that have fatal edit messages and cannot be transmitted;
- ✦ Resolve all edit messages displayed on the lower left pages of the DB3;
- ✦ Order and review final DB3 report (**Blank** report period option);
- ✦ Complete Section 2 of the Automated Year-end Checklist;
- ✦ Request remaining CALSTARS reports needed for year-end financial statements (G02, Q26, B06, G05);
- ✦ Complete the Q26 (Report 4), Report 14, and Report 22;
- ✦ Complete Section 3 of the Automated Year-end Checklist;
- ✦ Transmit data electronically to SCO through Command **F.2**;
- ✦ Receive CALSTARS system generated reports, CSYDB3-X;
- ✦ Prepare certification letter;
- ✦ Annotate any adjustments to SCO displayed on the CSYDB3-1 report and cross reference to the supporting Transaction Request(s);
- ✦ Assemble the year-end package with the certification letter, supporting documentation (if applicable), CSYDB3-1, and other required reports;
- ✦ Complete Section 4 of the Automated Year-end Checklist; and
- ✦ Submit year-end package to SCO by the deadline.

The remainder of this Chapter gives detail about each of the steps listed above.

## PARTICIPATION INFORMATION

By May 31<sup>st</sup>, first year participating agencies must contact the CALSTARS Hotline at (916) 327-0100 or e-mail [HOTLINE@dof.ca.gov](mailto:HOTLINE@dof.ca.gov) to notify CALSTARS that they intend to participate in the Automated Year-end process.

**Ongoing** participants are not required to contact CALSTARS. Refer to the definition below for clarification of 'ongoing' participants.

Ongoing participants – agencies that participated in the automated year-end process last fiscal year **and** successfully transmitted at least one governmental cost fund **or** received a 'No Data To Transmit' message on the F.2 screen.

CALSTARS will inform SCO which agencies plan to participate in the automated process. Contact the CALSTARS Hotline at (916) 327-0100 for questions regarding participation criteria.

### Other Considerations For Participation In The Automated Year-end Process

- ✦ Prior to April 30<sup>th</sup>, agencies must verify the SCO Account Segment is correctly established on their Appropriation Symbol Table (AS) records for all active fiscal years. Volume 2, Chapter IV-AS, includes instructions for establishing the SCO Account Segment;
- ✦ Agencies must use unique document numbers for each accrual or adjustment that uses a Subsidiary. This can be accomplished by changing the Document Number Suffix for each transaction;
- ✦ Item 14 (SCO Year-end FTP) on the CALSTARS Security Form (Form 95) must be authorized for all staff that need to view or select funds for transmittal to the SCO. The agency's CALSTARS Security Officer must submit new or revised security forms to the CALSTARS Security Administrator at the Department of Finance. The agency's CALSTARS Security Officer may contact the CALSTARS Hotline at (916) 327-0100 for further assistance;
- ✦ If the following applies to any fund within an agency, the year-end financial data for the applicable fund may not be transmittable:
  - The agency does not use Program 99 for the Clearing Account
  - The agency does not use Element 02 for Distributed Administration
  - A fund is budgeted with Program 00, Element 00, or Component 000
  - A fund is recorded at the SCO by sub fund, but the sub fund is not established in the D23 Fund Detail Table or the activity is not recorded in CALSTARS by Fund Detail;
- ✦ The last day agencies may transmit automated year-end data to the SCO is one day before the mid-August year-end statement due date for all funds other than the General Fund, Feeder Funds, and Economic Uncertainty Funds. If the due date falls on a Monday, agencies must transmit the data by the Friday before the due date. Agencies must prepare and submit a complete set of manual year-end statements for any funds that cannot be transmitted by the deadline;

- ✦ Agencies participating in automated year-end for the first time are required to prepare and submit Reports 1, 3, and 5 to SCO in addition to electronically transmitting year-end financial data. They are also required to prepare and retain Reports 2 and 15 for potential questions by SCO.

**NOTE:** Agencies are not required to prepare Reports 1, 2, 3, 5 and 15 if they are **ongoing** participants. Ongoing participants are agencies that successfully transmitted at least one governmental cost fund **or** received a 'No Data To Transmit' message on the F.2 screen last fiscal year; and

- ✦ Beginning in early July, the Menu option **F.2: Monthly and Special Processes – SCO Year-end Data Transfer** will display a listing of each agency's eligible Governmental Cost Funds. The fund must be present on the F.2 screen in order to submit electronic year-end statements.

### Prior to the Automated Year-end Process

Prior to beginning the Automated Year-end process, agencies must complete all the other steps in the regular year-end process:

- ✦ Post all accruals and adjustments in FM 13 in accordance with Volume 7, Chapters II and III; and
- ✦ Complete all final FM 13 reconciliations, including appropriation, other detail accounts (e.g., Revenue), and general ledger (GL).

### COMPLETE SECTION 1 OF THE AUTOMATED YEAR-END CHECKLIST.

### REQUEST THE PRELIMINARY DB3 REPORT AND A G02 REPORT

The first step in the Automated Year-end process is to request the preliminary DB3 Report and a G02 Report. These reports are retained for reference until all fatal edit messages on the DB3 Report are resolved.

The standard CSTARDB3 (DB3) report will be available beginning in early July and may be requested with one of three Report Period options below:

**Blank** – All records are shown on the report.

**T** – Only transmittable records are shown on the report.

**N** – Only non-transmittable records are shown on the report.

The first time the DB3 is requested, it should be requested with a **Blank** report period option to include activity for all accounts.

The CSTARDB3 (DB3) consists of the following three sections:

- ✦ Fund Level Accruals;
- ✦ Appropriation Adjustments and Accruals; and
- ✦ General Ledger Account Verification.

### Fund Level Accruals Section

The Fund Level Accruals section of the DB3 report displays fund-level only accruals by GL account (e.g., Deferred Receivables - GL 1319, Uncleared Collections – GL 3730). This section of the report is typically only one page. It will not include adjustments and accruals for appropriations or other detail accounts, such as Revenue. An example of the Fund Level Accruals section of the DB3 prior to the posting of the automated year-end TCs is displayed in Exhibit IV-B-1. Detailed information on the DB3 Report is available in Volume 6 of the CPM.

### Appropriation Adjustments and Accruals Section

The Appropriation Adjustments and Accruals section of the DB3 report displays adjustments and accruals for each detail appropriation and other detail accounts, e.g., Revenue. This section of the report will normally be one page per appropriation or other detail account, and the information should tie to the agency's final FM 13 CALSTARS/SCO Appropriation Reconciliations. An example of the Appropriation Adjustments and Accruals section of the DB3 prior to the posting of the automated year-end TCs is displayed in Exhibit IV-B-2. Detailed information on the DB3 Report is available in Volume 6 of the CPM.

### General Ledger Account Verification Section

The GL Account Verification section of the DB3 report is a trial balance of accruals and adjustments similar to a G02 report. This section of the report is typically one page. It can be used to identify the automated year-end transactions required when the Fund Level Accruals section of the DB3 report is not balanced. Compare GL 3400, GL 3500, and GL 3730 with the G02 report to determine the adjustment(s) needed (TC 755 or 756).

The GL Account Verification section contains only balances for the real GL accounts that represent accruals and adjustments to SCO, such as GL 1110 General Cash. It does **not** include accounts already recorded by SCO such as:

- ✦ GL1140 Cash in State Treasury;
- ✦ GL 1210 Deposits in SMIF;

- ✧ GL 1730 Prepayments to Other Funds or Appropriations
  - Note:** Prepayments to the ARF (Subsidiary 0602) must be reported to SCO by posting TC 750;
- ✧ GL 5330 Reserve For Prepaid Items;
- ✧ Nominal accounts (GL 8000 Revenue through GL 9891 Refunds to Reverted Appropriations); and
- ✧ Any other general ledger account that would not be reported on the manual year-end statement Report 1 - Report of Accruals (Forms 571 A, B).

Below is a list of general ledger accounts, most commonly displayed on the GL Account Verification section of the DB3 Report. These GL Accounts should reconcile with the G02 Report Post-closing Trial Balance before the automated year-end transactions are posted:

<u>GL Account</u>	<u>Description</u>
1110	General Cash
1150	Cash in Transit (includes GL 1115)
1130	Revolving Fund Cash
1190	Cash on Hand
1311	Accounts Receivable Abatements
1312	Accounts Receivable Reimbursements
1313	Accounts Receivable Revenue
1315	Accounts Receivable Dishonored Checks
1319	Accounts Receivable Other
1380	Contingent Receivables
1400*	Due From Other Funds or Appropriations
1500*	Due from Other Governments
1600	Provision for Deferred Receivables
1710	Expense Advances
3010	Accounts Payable
3020	Claims Filed
3110*	Due to Other Funds or Appropriations
3210	Due to Federal Government
3220	Due to Local Government
3290	Due to Other Governmental Entities
3730	Uncleared Collections

**\*NOTE:** The DB3 GL Account Verification section displays GL 1400, GL 1500, and GL 3110 at the same level shown on the G02 Pre-Closing Trial Balance Report 7.

GL 1600 Provision for Deferred will not reconcile to the G02 Post-closing Trial Balance Report if the transactions to record subsidiaries (TC 593s) were posted with incorrect amounts - see the G02 Subsidiaries on File section for related error messages. The TC 593 transactions must be corrected in order to balance to the G02 Report, and prior to transmitting the year-end data to SCO.

There are no edit messages associated with this section, but several footnotes may be displayed at the bottom of the page. Detailed explanations of the footnotes are noted below:

**FOOTNOTE D: AMOUNTS WILL NOT RECONCILE TO G02 ONCE AUTO YE TC'S POST**

After input of the automated transaction codes (TC 750 – TC 760), GL accounts 1400, 3110, 3400, and 5330 on the DB3 report may no longer reconcile to the G02 report.

**FOOTNOTE E: GL 55XX MAY OR MAY NOT RECONCILE TO THE G02 REPORT**

The amount shown in Fund Balance (GL 55XX) in the DB3 GL Verification page will not necessarily agree with the G02 Post-closing Fund Balance report. The DB3 Report uses this account as a "balancing figure" to net the debits and credits depending on the other GL accounts displayed or not included, (i.e., GL 1730 Prepayments).

**FOOTNOTE F: AGENCIES MUST REPORT PREPAY TO ARF (AUTO YEAR END TC 750)**

This footnote appears after agencies have posted automated year-end transaction code (TC 750) to report GL 1730 Prepayments to the ARF and GL 5330 Reserve for Prepaid Items (Subsidiary 0602).

An example of the GL Account Verification section of the DB3 Report prior to posting the automated year-end transactions is displayed in Exhibit IV-B-3.







**IDENTIFY AND POST AUTOMATED YEAR-END TRANSACTION CODES**

After the preliminary DB3 Report is ordered, the applicable automated year-end transaction codes (TC 750 – TC 760) are posted. The automated year-end TCs post only to the DB3 Report and the History File. They do not post to any other CALSTARS files and are not visible on any other standard CALSTARS year-end (PY) reports. These transactions are used to provide information required by SCO for year-end reporting purposes only. They do not impact the data already recorded in CALSTARS, and do not need to be reversed in the new year.

Exhibit IV-B-4 displays the automated year-end TCs, their GL impact, and the source of posting information. The TCs are listed in the order they are most frequently used. For more detail regarding these TCs, refer to Volume 5.

Below are the items or situations that require the agency to post automated year-end transactions to finalize their automated statements:

- ✧ Prepayments to ARF Subsidiary 06020000 (previously reported in the manual statements on Report 1);
- ✧ Adjustments to SCO appropriations and other detail accounts (previously reported in the manual statements on Report 3);
- ✧ Pending Budget Revisions (previously reported in the manual statements on Report 5) or other Budget Adjustments required for reporting purposes;
- ✧ Net encumbrances funded by reimbursements (previously reported in the manual statements on Report 1); and
- ✧ Fund level adjustments/accruals for Advance Collections (GL 3400), Liabilities for Deposit (GL 3500), and Uncleared Collections (GL 3730) (previously reported in the manual statements on Report 1).

**NOTE:** Automated year-end transactions do not get reversed in the new year. Do **not** enter these transactions in auto-reverse batches (number Axx).

Exhibits IV-B-5 through IV-B-7 are reference guides for the DB3 report after the automated year-end TCs are posted. Exhibits IV-B-5 and IV-B-6 display the effect of the automated year-end TCs. Exhibit IV-B-7 compares the DB3 to manually prepared year-end reports in Chapter IV-A.

Exhibit IV-B-19 includes a complete DB3 after the automated year-end TCs are posted. The financial information displayed on the DB3 ties to the manually prepared statements displayed in Chapter IV-A.

EXHIBIT IV-B-4  
AUTOMATED YEAR-END TRANSACTION CODES

Subject	TC	GL Acct	Purpose/ Instructions	Information Source
PREPAYMENTS TO ARCHITECTURE REVOLVING FUND (ARF)	750	Dr 1730 Cr 5330	To report Prepayments to Architecture Revolving Fund (ARF), GL 1730, and the Reserve for Prepayments to ARF, 5330, not recorded by SCO. Enter Subsidiary <b>06020000</b> .	G02 report – Subsidiaries On File GL 1730, Subsidiary <b>06020000</b> .
ADJUSTMENTS TO SCO – APPROPRIATION ITEMS	753	Dr 6990 Cr 3110	To record adjustments to SCO impacting GL3110 for appropriations/other detail accounts. Enter valid subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations
	754	Dr 1400 Cr 6990	To record adjustments to SCO impacting GL1400 for appropriations/other detail accounts. Enter valid subsidiary. Enter Source for Revenue adjustments.	SCO reconciliations
PENDING BRs	757	N/A	To post BRs increasing expenditure/operating transfer out appropriations and BRs decreasing reimbursement appropriations. Agencies should use TC 011, 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or 051. TC 757 is also used to retain a budget for outstanding claim schedules against reverting appropriations that will be paid by SCO in the new fiscal year. Do not use TC 757 for revenue accounts.	SCO reconciliations and Budget Revision document
	757R	N/A	To post BRs decreasing expenditure/ operating transfer out appropriations and BRs increasing reimbursement appropriations. Agencies should use TC 011, 030 etc. to post all BRs to CALSTARS. Do not post pending BRs with TC 050 or 051. Do not use TC 757R for revenue accounts.	SCO reconciliations and Budget Revision document

EXHIBIT IV-B-4 (Continued)  
AUTOMATED YEAR-END TRANSACTION CODES

NET ENCUMBRANCES	758,759,760	Dr 1312, 1400, 1500 CR 6990	To report the amount of Net Encumbrances funded by Reimbursements on ultimate appropriations. Do not post these TCs to a Clearing Account or Category 90, Reimbursements account.	CALSTARS reports or internal spreadsheet
GL 3400 ADVANCE COLLECTIONS	755	Dr 6990 Cr Input 3400	To report cash not remitted to the SCO and cash remitted but not receipted by the SCO for Advance Collections. GL 3400 must be reported at year-end; and the DB3 does not initially include GL 3400. Enter subsidiary <b>34100000</b> or <b>34200000</b> .	GL 3400 reconciliation
GL 3500 LIABILITIES FOR DEPOSIT	756	Dr Input 3500 Cr 6990	To reduce the amount to be reported for Liabilities for Deposit (GL 3500) by the amount of cash that SCO has already receipted. The DB3 initially includes the total GL 3500. This TC reduces GL 3500 to the unremitted/unreceipted amount. Enter subsidiary <b>35100000</b> . <b>Note:</b> This entry is only required when Liabilities for Deposit have been remitted to SCO.	GL 3500 reconciliation
GL 3730 UNCLEARED COLLECTIONS	756	Dr Input 3730 Cr 6990	To reduce the amount to be reported for Uncleared Collections (GL 3730) by the amount of cash that SCO has already receipted. The DB3 initially includes the total GL 3730. This TC reduces GL 3730 to the unremitted/unreceipted amount. <b>Note:</b> This entry is only required when Uncleared Collections have been remitted to SCO.	GL 3730 reconciliation







## RESOLVE EDIT MESSAGES ON THE DB3 REPORT

After automated year-end transactions are posted, agencies should request the DB3 Report (**N** report period option) to resolve fatal edit messages.

### Resolve Edit Messages - Fund Level Accruals Section

Edit messages display on the lower left-hand side of the report. These edit messages are fatal (except for report edit message "Subsidiary Not In DT-32 Table") and must be cleared before automated year-end data can be transmitted to the SCO.

A listing of the edit messages displayed in the Fund Level Accruals Section of the DB3 report and the corresponding explanations are shown in Exhibit IV-8.

### Resolve Edit Messages - Appropriation Adjustments and Accruals Section

Edit messages display on the lower left-hand side of the report and can be either fatal or warnings. Fatal edit messages create non-transmittable records. All fatal edit messages for the fund must be cleared before year-end data can be transmitted to the SCO. A listing of the edit messages and the corresponding explanations are shown in Exhibit IV-9.

Warning edit messages will not prevent the fund's data from being transmitted to SCO; therefore, they only appear on DB3 reports requested at **Blank** report period option. They should, however, be reviewed to determine if corrective action is needed. 'Out of Balance by \$ \_\_\_\_\_' warning messages routinely occur on reverting appropriations when SCO posts entries to revert the funds as of June 30<sup>th</sup> and the agency does not post the reversion in CALSTARS. Warning messages also routinely occur in Prior Year Revenue accounts as a result of SCO recording activity that was accrued in CALSTARS the previous fiscal year.

The DB3 report may display an Out of Balance or Appropriation Over-expended fatal edit message that cannot be resolved for the following types of accounts even though the accrual information is correct and the account is reconciled to SCO.

- ✦ Continuous appropriations that do not have a budget posted in the Budget/Adjust Column on the Agency Reconciliation Report;
- ✦ Prior year receipt accounts such as revenue, refunds to reverted appropriation and operating transfers-in that contain both a prior year accrual reversal and a current year accrual; and
- ✦ Unscheduled Reimbursement account and the corresponding Reimbursement account for over remitted reimbursement receipts.

Agencies with fatal edit messages for these accounts should contact the Hotline to discuss the account and request an override of the fatal edit to allow the transmission of data to SCO. A copy of the DB3 report and the SCO tab run displaying the account must be faxed to (916) 323-4049 or emailed to the Hotline at [HOTLINE@dof.ca.gov](mailto:HOTLINE@dof.ca.gov) for evaluation and approval of the override. Once approved, the DB3 report can be ordered immediately to verify the override of the fatal edit message. The DB3 report will reflect the override of the fatal edit as follows:

- ✦ The DB3 report ordered at the **N** report option will no longer display the account containing the fatal edit message;
- ✦ The DB3 ordered at the **Blank** or **T** report option will show the words **Transmit Authorized** after the edit message; and
- ✦ The system generated CSYDB3-1 and CSYDB3-2 received after successful transmission to SCO will show the words **Transmit Authorized** after the edit message.

EXHIBIT IV-B-8  
EDIT MESSAGES FOR FUND LEVEL ACCRUALS

Edit Message	Explanation/Action Required
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	GL 1110 and/or GL 1130 have abnormal credit balances on the Fund Level Accruals page. Make necessary corrections, if appropriate. If an abnormal balance truly exists as of June 30 <sup>th</sup> , year-end data for the fund cannot be transmitted electronically and manual year-end statements must be prepared.
GL 1600 REQUIRES SUBSIDIARY	All amounts in GL 1600 must be reclassified using TC 593.
SUBSIDIARY DOES NOT CONTAIN A VALID FUND PER D22 TABLE	Review the subsidiary code. Correct the transaction containing the invalid fund number in the subsidiary or contact the CALSTARS Hotline if a fund needs to be established in the statewide D22 Table.
SUBSIDIARY NOT IN D32 TABLE	Review the subsidiary code. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the agency D32 Subsidiary Table. Ensure that valid subsidiaries are established in the D32 table. For example, the valid Subsidiaries for GL 3400 are 34100000, 34200000, and 34300000. Refer to Volume 1, Chapter V, GL Account Structure.
GENERAL LEDGER NOT IN D31 TABLE	Review the GL. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.
FUND LEVEL ACCRUALS NOT BALANCED	<p>Incorrect amounts were posted with the special automated year-end TCs, TCs were posted in error, or one or more TCs were not posted as follows:</p> <p style="padding-left: 40px;">TC 755 to record GL 3400 unremitted Advance Collections. The DB3 does not initially reflect the GL 3400 amount.</p> <p style="padding-left: 40px;">TC 756 to reduce GL 3500 to the unremitted amount. The DB3 initially reflects the total GL 3500 amount.</p> <p style="padding-left: 40px;">TC 756 to reduce GL 3730 to the unremitted amount. The DB3 initially reflects the total GL 3730 amount.</p>

EXHIBIT IV-B-9  
EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS SECTION

Edit Message	Edit Severity	Explanation/Action Required
OUT OF BALANCE BY \$_____	Warning	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. This record will <b>not</b> stop the transmittal if the account has <b>no</b> accruals or adjustments, e.g., PY Revenue or a reverting appropriation.
	Fatal	The amount of the SCO Adjusted Balance and Balance per CALSTARS do not agree. If the account has accruals or adjustments, this fund's data <b>will not</b> transmit until the problem is corrected. Review SCO reconciliations. Refer to the <i>Resolve Edit Messages – Appropriation and Accruals Section</i> .
APPROPRIATION IS OVER-EXPENDED	Fatal	Budgetary expenditures exceed the appropriation budget or the Clearing Account is not zero. Review the SCO reconciliations. Refer to the <i>Resolve Edit Messages – Appropriation and Accruals Section</i> .
GL 1110 OR GL 1130 HAS ABNORMAL BALANCE	Fatal	GL 1110 and/or GL 1130 have credit (abnormal) balances. Make necessary corrections, if appropriate. If abnormal balance exists, year-end data for this fund cannot be electronically transmitted.
SUBSIDIARY NOT IN D32 TABLE	Warning	Review the subsidiary code. Correct the transaction containing the invalid subsidiary or establish the subsidiary in the agency D32 Subsidiary Table. Ensure that valid subsidiaries are established in the D32 table. For example, valid Subsidiaries for GL 1500 are 1510, 1540 and 1590. Refer to Volume 1, Chapter V, General Ledger Account Structure.
GENERAL LEDGER NOT IN D31 TABLE	Fatal	Review the GL. The GL must be included in the Uniform Codes Manual. Correct the transaction containing the invalid GL or contact the CALSTARS Hotline if a GL needs to be established in the statewide D31 GL Table.
GL 1600 REQUIRES SUBSIDIARY	Fatal	All amounts in GL 1600 must be reclassified using TC 593.

EXHIBIT IV-B-9 (Continued)  
EDIT MESSAGES FOR APPROPRIATION ADJUSTMENTS AND ACCRUALS

Edit Message	Edit Severity	Explanation/Action Required
HAS CALSTARS DATA; NO SCO DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS Table record are not in agreement, or No record has been established by SCO, or CALSTARS has appropriation balances not present on the SCO Agency Reconciliation Report, e.g., appropriation reversion not recorded in CALSTARS.  Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 report to confirm the account coding.
HAS SCO DATA; NO CALSTARS DATA FOUND	Warning	The SCO Account and the SCO Account Segment on the AS table record are not in agreement, or No activity has been recorded in CALSTARS. Review the SCO Agency Reconciliation Report, the AS Table record, or the DB2 report to confirm the coding of the account.
NO SCO ACCT SEGMENT ON AS TABLE	Warning	The CALSTARS SCO account segment on the AS table is blank. This record will <b>not</b> stop the transmittal to SCO if the account has <b>no</b> accruals or adjustments.
	Fatal	The CALSTARS SCO account segment on the AS table is blank. If the account has accruals or adjustments, the fund's data <b>will not</b> transmit until the problem is corrected. Review the AS Table record and add the SCO Account segment.
ENCUMBRANCES FOR GL/SUBSID EXCEEDS CY ACCRUALS FOR GL/SUBSID	Warning	Amounts entered with special automated year-end transactions - TC 758 – 760 to report encumbrances funded by A/R reimbursements exceed the amount of the "Encumbrances for GL 3010" line of the Appropriation Adjustments and Accruals page. TC 758 – 760 should be posted to the appropriations that incur reimburseable expenditures, never to the Clearing Account (Program 99) or to the Reimbursement account (Category 90).

**ORDER AND REVIEW FINAL DB3 REPORT**

After the Automated Year-end Transaction codes are posted, request the DB3 (**N** report period option) to confirm there are no remaining fatal edit messages. If there are no fatal edit messages, agencies will receive a one page null report.

A final DB3 (**Blank** report period option) should be ordered and reviewed to ensure that:

- ✦ Abnormal GL account balances have been reviewed and verified. Note: Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records;
- ✦ All subsidiaries contain valid UCM Fund codes or General Ledger Account codes;
- ✦ Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02;
- ✦ Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included;
- ✦ The Fund Level Accruals page does not display GL 14XX, GL 3010, or GL 31XX (except Sales Tax and Interfund Loans);
- ✦ Adjustments to SCO appropriation and other detail accounts are displayed with the same sign as displayed on the SCO/CALSTARS appropriation reconciliation (GL 1400 is a "-" or negative; GL 3110 is a positive);
- ✦ Adjustments to SCO agree with supporting Transaction Requests;
- ✦ Pending Budget Revisions/Executive orders are included on the Pending Budget Revisions line in the Balance column; and
- ✦ The amount of encumbrances 'Funded By Reimbursements' does not exceed the amount of 'Encumbrances' for each detail appropriation.

Exhibit IV-B-19 includes a complete DB3 after the automated year-end TCs are posted and fatal edits are corrected. The financial information displayed on the DB3 ties to the manually prepared statements displayed in Chapter IV-A.

**COMPLETE SECTION 2 OF THE AUTOMATED YEAR-END CHECKLIST.**

## PREPARE REMAINING YEAR-END REPORTS

After the DB3 reports are verified as correct and no fatal edit messages are displayed, complete the remaining year-end reports as follows:

Request the following CALSTARS reports:

- ✦ B06 – Report 6, Final Budget Report;
- ✦ G02 – Reports 7 and 8, Pre-Closing and Post-Closing Trial Balance;
- ✦ G05 – Report 18 and 19, Statement of Changes in General Fixed Assets and Statement of General Fixed Assets; and
- ✦ Q26 – Report 4, Final Statement of Revenue  
Agencies must complete the Reconciliation of State Controller's Revenue with Statement of Revenue section.

Prepare the following reports:

- ✦ Report 14 - Report of Bank and/or Savings and Loan Association Accounts Outside State Treasury; and
- ✦ Report 22 – Statement of Contingent Liabilities, if applicable.

**Note:** First year participating agencies are required to prepare Reports 1, 2, 3, 5, and 15. Reports 1, 3, and 5 are submitted to the SCO. Reports 2 and 15 must be retained by the agency for potential questions by the SCO.

## COMPLETE SECTION 3 OF THE AUTOMATED YEAR-END CHECKLIST.

After the additional reports are prepared, it is time to transmit the records to the SCO.

## REQUEST THE TRANSMITTAL OF FUND RECORDS TO THE SCO

Beginning in early July, the **F.2** SCO Year-end Data Transfer screen will display a listing of each agency's eligible Governmental Cost Funds. Agencies select each individual fund to transmit to SCO and may select one or more funds on any processing day; however, CALSTARS does not transmit automated year-end data to the SCO on Saturdays. Fund data must be transmitted to the SCO one day before the mid-August year-end statement due date for all funds other than the General Fund, Feeder Funds, and Economic Uncertainty Funds. To transmit year-end financial data for a fund, key an **S** (Select fund for data transfer to SCO) in the Function (**F**) column on the **F.2** screen. The selection request may be cancelled at any time prior to the beginning of nightly processing by keying a **C** (Cancel request for data transfer to SCO) in the Function column on the **F.2** screen. The status of fund transmittals may be viewed on the **F.2** screen. The message "No Data To Send to SCO" means that there were no adjustment or accrual records to report for that fund.

The day after selecting a fund for data transfer to the SCO, the **F.2** SCO Year-end Data Transfer screen may be viewed to determine if the year-end data was successfully sent to the SCO. The SCO processes the data the day after the data transfer is successful (except on weekends). A sample of the **F.2** screen is shown below:

```

7220 F.2: SCO Year-End Data Transfer                                08-03-2004 03:03 PM

Enter under F below: (S=Select fund for data transfer to SCO)
                    (C=Cancel request for data transfer to SCO)

  F  SEC  FUND  MESSAGE                                                    DATE SENT
  -  ---  ----  -----                                                    -
  -  00  0001  -----                                                    -----
  -  00  0044  Year-end data successfully sent to SCO                        07-20-2003
  -  00  0448  Data not sent to SCO due to errors
  -  00  0457  Data not sent to SCO due to errors
  -  00  0539  No data to send to SCO                                        07-20-2003
  -  00  3038  You have requested transfer of Year-end data to SCO
                    *** End of Data ***

Command:
Enter-PF1---PF2---PF3---PF4---PF5---PF6---PF7---PF8---PF9---PF10---PF11--PF12---
      Help  Retr  Quit                                Bkwr  Frwr  Main

```

## THE CSYDB3-X REPORTS

If the "Year-end data successfully sent to SCO" message is displayed on the **F.2** SCO Year-end Data Transfer screen, the following reports are generated:

CSYDB3-1 Automated SCO Year-end Report – Final  
 CSYDB3-2 Transmitted SCO Year-end Report

GL Account Verification pages are not created for the CSYDB3-X system generated reports. The CSYDB3-1 report is sent to the SCO with the final year-end package. The CSYDB3-2 is retained at the agency with a copy of the year-end package.

If the "Data not sent to SCO due to errors" message is displayed on the **F.2** screen, the following report is generated:

CSYDB3-3 Automated SCO Year-end Report - Exceptions

The CSYDB3-3 report shows the records that caused the fund to be non-transmittable and displays the report edit message(s) to assist with making adjustments/corrections. One non-transmittable adjustment or accrual record in a fund prevents the entire fund from transmitting successfully. Agencies may make adjustments/corrections to the fund and select the fund for transmittal on another day.

Examples of the CSYDB3-1, CSYDB3-2, and CSYDB3-3 reports for both Fund Level Accruals and Appropriation Adjustments and Accruals are shown in Exhibits IV-B-10 through IV-B-15.

EXHIBIT IV-B-10  
 CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL  
 FUND LEVEL ACCRUALS  
 SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

CSYDB3-1 9990 (DEST: AA SPEC) \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS AUTOMATED SCO YEAR-END REPORT - FINAL REPORT ORG PAGE: 1  
 07/28/2005 (18:17) \*\*\*\*\* RUN PAGE: 1

FUND LEVEL ACCRUALS:

SCO ACCOUNT:   ORG           FUND   SUB-FD  
                   9990           0001

CALSTARS:       ORG    SEC   FUND   FD-DTL  
                   9990       0001

	GL ACCT/ SUBSIDIARY	GENERAL LEDGER AMOUNT	BALANCE
CURRENT YEAR ACCRUALS:			
GENERAL CASH	1110	314,885.48	
REVOLVING FUND CASH	1130	26,364.03	
ACCOUNTS RECEIVABLE OTHER	1319	920,279.57	
PROVISION FOR DEFERRED REC / A/R - OTHER	1600.1319	920,279.57-	
PREPAYMENT TO ARCHITECTURE REVOLVING FUND	1730.0602	28,000.00	
DUE TO OTHER FUNDS	3110.0094	644.00-	
REIMBURSEMENTS COLLECTED IN ADVANCE	3420	120,436.00-	
UNCLEARED COLLECTIONS	3730	193,805.48-	
RESERVE FOR PREPAID ITEMS	5330.0602	28,000.00-	
TOTAL ACCRUALS LESS REVOLVING FUND			0.00

EXHIBIT IV-B-11  
 CSYDB3-1 CALSTARS AUTOMATED SCO YEAR-END REPORT – FINAL  
 APPROPRIATION ADJUSTMENTS AND ACCRUALS  
 SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

CSYDB3-1 9990 (DEST: AA SPEC) \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS AUTOMATED SCO YEAR-END REPORT - FINAL REPORT ORG PAGE: 15  
 07/28/2005 (18:17) \*\*\*\*\* RUN PAGE: 14

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

\*\*\*\*\*  
 SCO ACCOUNT: ORG FUND SUB-FD EY REF CAT PGM ELEM COMP TASK REV-ACCT AT CT  
                   9990 0001 2004 001 10 10  
 CALSTARS: ORG SEC FUND FD-DTL EY REF CAT OBJ OD PGM ELEM COMP TASK SOURCE AT FFY APPN-SYM  
                   9990 0001 2004 001 10 00 2004 100  
 \*\*\*\*\*

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		23,303,658.00-	14,862,525.39	8,441,132.61-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
DUE TO OTHER FUNDS	3114.0890	0.00	2,963.00	2,963.00
TOTAL ADJUSTMENTS		0.00	2,963.00	2,963.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	1,267,070.53	1,267,070.53
DUE TO OTHER APPNS	3115	0.00	1,385,729.73	1,385,729.73
TOTAL ACCRUALS		0.00	2,652,800.26	2,652,800.26
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		23,303,658.00-	17,518,288.65	5,785,369.35-
BALANCE PER CALSTARS		23,303,658.00-	17,518,288.65	5,785,369.35-
FUNDED BY REIMBURSEMENTS	1420	0.00	90,250.00-	0.00
ENCUMBRANCES	3010	0.00	1,267,070.53	0.00

EXHIBIT IV-B-12  
 CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT – FINAL  
 FUND LEVEL ACCRUALS  
 SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

CSYDB3-2 9990 (DEST: AA SPEC) \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\*  
 CALSTARS TRANSMITTED SCO YEAR-END REPORT - FINAL REPORT ORG NUMBER: 9990  
 07/28/2005 (18:17) \*\*\*\*\* ORG PAGE: 1  
 FUND LEVEL ACCRUALS: \*\*\*\*\* RUN PAGE: 1

SCO ACCOUNT: ORG FUND SUB-FD  
 9990

CALSTARS: ORG SEC FUND FD-DTL  
 9990 0001

	GL ACCT/ SUBSIDIARY	GENERAL LEDGER AMOUNT	BALANCE
CURRENT YEAR ACCRUALS:			
GENERAL CASH	1110	314,885.48	
REVOLVING FUND CASH	1130	26,364.03	
ACCOUNTS RECEIVABLE OTHER	1319	920,279.57	
PROVISION FOR DEFERRED REC / A/R - OTHER	1600.1319	920,279.57-	
PREPAYMENT TO ARCHITECTURE REVOLVING FUND	1730.0602	28,000.00	
DUE TO OTHER FUNDS	3110.0094	644.00-	
REIMBURSEMENTS COLLECTED IN ADVANCE	3420	120,436.00-	
UNCLEARED COLLECTIONS	3730	193,805.48-	
RESERVE FOR PREPAID ITEMS	5330.0602	28,000.00-	
TOTAL ACCRUALS LESS REVOLVING FUND			0.00

EXHIBIT IV-B-13  
 CSYDB3-2 CALSTARS TRANSMITTED SCO YEAR-END REPORT – FINAL  
 APPROPRIATION ADJUSTMENTS AND ACCRUALS  
 SYSTEM GENERATED DB3 REPORT AFTER TRANSMISSION TO SCO

CSYDB3-2 9990 (DEST: AA SPEC) \*\*\*\*\* DEPARTMENT OF AIR QUALITY \*\*\*\*\* ORG NUMBER: 9990  
 CALSTARS TRANSMITTED SCO YEAR-END REPORT - FINAL REPORT ORG PAGE: 15  
 07/28/2005 (18:17) \*\*\*\*\* RUN PAGE: 14

APPROPRIATION ADJUSTMENTS AND ACCRUALS:

\*\*\*\*\*  
 SCO ACCOUNT: ORG FUND SUB-FD EY REF CAT PGM ELEM COMP TASK REV-ACCT AT CT  
                   9990 0001 2004 001 10 10  
 CALSTARS: ORG SEC FUND FD-DTL EY REF CAT OBJ OD PGM ELEM COMP TASK SOURCE AT FFY APPN-SYM  
                   9990 0001 2004 001 10 00 2004 100  
 \*\*\*\*\*

	GL ACCT/ SUBSIDIARY	BUDGET/ADJUST ADVANCE	RECEIPT/ DISBURSEMENT	BALANCE
ACCOUNT BALANCE PER STATE CONTROLLER'S OFFICE RECORDS:		23,303,658.00-	14,862,525.39	8,441,132.61-
REVERSE PY ADJUSTMENTS TO SCO		0.00	0.00	0.00
REVERSE PY ACCRUALS		0.00	0.00	0.00
APPLY: CURRENT YEAR ADJUSTMENTS TO SCO:				
DUE TO OTHER FUNDS	3114.0890	0.00	2,963.00	2,963.00
TOTAL ADJUSTMENTS		0.00	2,963.00	2,963.00
APPLY: CURRENT YEAR ACCRUALS:				
ACCOUNTS PAYABLE	3010	0.00	1,267,070.53	1,267,070.53
DUE TO OTHER APPNS	3115	0.00	1,385,729.73	1,385,729.73
TOTAL ACCRUALS		0.00	2,652,800.26	2,652,800.26
PENDING BUDGET REVISIONS		0.00	0.00	0.00
SCO ADJUSTED BALANCE		23,303,658.00-	17,518,288.65	5,785,369.35-
BALANCE PER CALSTARS		23,303,658.00-	17,518,288.65	5,785,369.35-
FUNDED BY REIMBURSEMENTS	1420	0.00	90,250.00-	0.00
ENCUMBRANCES	3010	0.00	1,267,070.53	0.00

EXHIBIT IV-B-14  
 CSYDB3-3 CALSTARS AUTOMATED SCO YEAR-END REPORT – EXCEPTION  
 FUND LEVEL ACCRUALS  
 SYSTEM GENERATED DB3 REPORT AFTER ATTEMPTED TRANSMISSION TO SCO

```

CSYDB3-3 ***** DEPT OF THE AUTOMATED YEAR END TASK FORCE ***** ORG NUMBER: 7220
                CALSTARS      AUTOMATED SCO YEAR-END REPORT - EXCEPTION REPORT      ORG PAGE: 13
07/20/2003 (18:17) ***** RUN PAGE: 1
  FUND LEVEL ACCRUALS
*****
SCO ACCOUNT:  ORG      FUND  SUB-FD
              7220      0321

CALSTARS:    ORG  SEC  FUND  SUB-FD
             7220      0321
*****
                                GL ACCT/
                                SUBSIDIARY
                                GENERAL LEDGER
                                AMOUNT
                                BALANCE
CURRENT YEAR ACCRUALS:
  CASH IN TRANSIT TO STATE TREASURY      1150      3.15
  TOTAL ACCRUALS LESS REVOLVING FUND      3.15

REPORT EDIT MESSAGE:
  FUND LEVEL ACCRUALS NOT BALANCED
  
```



## PREPARE CERTIFICATION LETTER AND ASSEMBLE FINAL YEAR-END PACKAGE

Prepare the year-end certification letter. Examples of the Automated Year-end Certification letters are displayed in Exhibit IV-B-16 for ongoing participants and in Exhibit IV-B-17 for first year participants.

Annotate any adjustments to SCO displayed on the CSYDB3-1 Report and cross reference to the supporting Transaction Request(s).

Assemble the final year-end package including the certification letter, CSYDB3-1 Report, the remaining required reports, and supporting documentation (if applicable). Exhibit IV-B-18 displays the required year-end statements when using the automated process for both the first year participants and for ongoing participants.

Sign and date certification letter. Make all necessary copies. Retain the CSYDB3-2 Report with a copy of the final year-end package.

## COMPLETE SECTION 4 OF THE AUTOMATED YEAR-END CHECKLIST.

Submit the completed package to the SCO by the year-end financial statement due dates. Note the date the package is sent to SCO on the cover page of the Automated Year-end Checklist.

## YEAR-END FINANCIAL STATEMENT DUE DATES

The year-end financial statement due dates apply to receipt of the year-end package by the SCO rather than the date of the electronic transmittal of the adjustments and accruals for the fund. Year-end packages can be submitted after the report deadlines; however, the SCO will **not** accept late electronic transmittals. Agencies must transmit automated year-end data to the SCO at least one day before the mid-August year-end statement due date for all funds other than the General Fund, Feeder Funds, and Economic Uncertainty Funds.

## REVISIONS TO THE AUTOMATED YEAR-END FINANCIAL STATEMENTS

A successful transmittal of the automated year-end statements may only be sent once. If a revision to the year-end statements is required, the revised statements must be prepared manually with the SCO's Form 571E and Form 571F. Refer to the *Revisions to Reports* section in Chapter IV-A for more information and instructions for completing these forms.

EXHIBIT IV-B-16  
CERTIFICATION LETTER  
ONGOING PARTICIPANTS (NOT FIRST YEAR)

**State of California**  
**M e m o r a n d u m**

Date : July 31, 2005

To : State Controller's Office  
Division of Accounting and Reporting  
3301 "C" Street, Suite 700  
Sacramento, CA 95816 B-8

From : Department of the Automated Year-end Task Force (7220)  
456 Maple Street  
Sacramento, CA 95814  
N. Charge, Director

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

Department of the Automated Year-end Task Force (Org 7220) is a participant in CALSTARS Auto Year-end. Year -end accruals and adjustments were transmitted to your office on 7/29/05 for Fund 0001. The CSYDB3-1 report listed below is in lieu of Report 1, Report 2, Report 3, Report 5, and Report 15.

The following financial reports for the fiscal year-end June 30, 2005, are enclosed:

**GENERAL FUND (0001)**

- 3 Adjustments to Controller's Accounts (annotated back-up only)
- 4 Statement of Revenue
- 6 Final Budget Report
- 7 Pre-Closing Trial Balance
- 8 Post-Closing Trial Balance
- 18 Statement of Change in General Fixed Assets
- 22 Statement of Contingent Liabilities – none to report
- CSYDB3-1 Automated SCO Year-end Report - Final

**SPECIAL REPORTS**

- 14 Bank and/or Savings and Loan Association Accounts Outside the State Treasury System – none to report
- 19 Statement of General Fixed Assets

Contact Person: I. Ben Tryin  
Phone Number: (916) 555-1234  
E-Mail: IBTryin@AYETF.ca.gov

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

*Subscribed and executed this 31st day of July, 2005, at Sacramento, California*

\_\_\_\_\_  
*Signature of Officer*

\_\_\_\_\_  
*Type or print name of Officer*

\_\_\_\_\_  
*Title of Officer*

EXHIBIT IV-B-17  
CERTIFICATION LETTER  
FIRST YEAR PARTICIPANTS

**State of California**  
**M e m o r a n d u m**

Date : July 31, 2005

To : State Controller's Office  
Division of Accounting and Reporting  
3301 "C" Street, Suite 700  
Sacramento, CA 95816 B-8

From : Department of the Automated Year-end Task Force (7220)  
456 Maple Street  
Sacramento, CA 95814  
N. Charge, Director

Subject : CERTIFICATION OF YEAR-END FINANCIAL REPORTS

Department of the Automated Year End Task Force (Org 7220) is a first year participant in CALSTARS Auto Year End. Year end accruals and adjustments were transmitted to your office on 7/28/05 for Fund 0001.

The following financial reports for the fiscal year end June 30, 2005, are enclosed:

**GENERAL FUND (0001)**

- 1 Report of Accruals to Controller's Accounts
- 2 Accrual Worksheet (see below)
- 3 Adjustments to Controller's Accounts (includes annotated back-up)
- 4 Statement of Revenue
- 5 Final Recon of SCO Accts with Final Budget Report
- 6 Final Budget Report
- 7 Pre-Closing Trial Balance
- 8 Post-Closing Trial Balance
- 15 Reconciliation of Agency Accounts with Transactions per State Controller (see below)
- 18 Statement of Change in General Fixed Assets
- 22 Statement of Contingent Liabilities – none to report

**This year end package includes a CALSTARS CSYDB3-1 report in lieu of hard copies of Reports 2 and 15. For subsequent Automated Year End the CSYDB3-1 report will be submitted in lieu of hard copies of Reports 1, 2, 3, 5, and 15.**

**SPECIAL REPORTS**

- 14 Bank and/or Savings and Loan Association Accounts Outside the State Treasury System
- 19 Statement of General Fixed Assets

Contact Person: I. Ben Tryin  
Phone Number: (916) 555-1234  
E-Mail: IBTryin@AYETF.ca.gov

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

*Subscribed and executed this 31st day of July, 2005, at Sacramento, California*

\_\_\_\_\_  
*Signature of Officer*

\_\_\_\_\_  
*Type or print name of Officer*

\_\_\_\_\_  
*Title of Officer*

EXHIBIT IV-B-18  
REQUIRED FINANCIAL AUTOMATED YEAR-END STATEMENTS FOR GOVERNMENTAL COST FUNDS

<b>REQUIRED REPORTS – FIRST YEAR PARTICIPANTS</b>		<b>REQUIRED REPORTS – ONGOING PARTICIPANTS</b>	
Report 1 – Report of Accruals to Controller's Accounts		Not required	
Report 2 –Must be retained with year-end statements		Not required	
Report 3 – Adjustments to Controller's Accounts		Not required	
Report 3 – Supporting documentation		Report 3 – Supporting documentation (annotated to CSYDB3-1)	
Report 4 – Final Statement of Revenue		Report 4 – Final Statement of Revenue	
Report 5 – Final Reconciliation of Controller's Accounts with Final Budget Report		Not required	
Report 6 – Final Budget Report		Report 6 – Final Budget Report	
Report 7 – Pre-Closing Trial Balance		Report 7 – Pre-Closing Trial Balance	
Report 8 – Post-Closing Trial Balance		Report 8 – Post-Closing Trial Balance	
Report 14 – Report of Accounts Outside the Treasury System	<b>1</b>	Report 14 – Report of Accounts Outside the Treasury System	<b>1</b>
Report 15 –Must be retained with year-end statements		Not required	
Report 18 – Statement of Changes in General Fixed Assets		Report 18 – Statement of Changes in General Fixed Assets	
Report 19 – Statement of General Fixed Assets	<b>1</b>	Report 19 – Statement of General Fixed Assets	<b>1</b>
Report 22 – Statement of Contingent Liabilities	<b>2</b>	Report 22 – Statement of Contingent Liabilities	<b>2</b>
CALSTARS CSYDB3-1 Report		CALSTARS CSYDB3-1 Report	

- 1** Submit only 1 statement per agency (not per fund).  
**2** Submit 1 statement per fund.



















































## CALSTARS Automated Year-End Report Checklist for Governmental Cost Funds

Use throughout the automated year-end reporting process to ensure each step is completed prior to electronic transmittal to the SCO, and subsequent submittal of the year-end package to SCO.

<b>AGENCY NAME:</b>	
<b>ORG CODE:</b>	
<b>FUND NUMBER:</b>	
<b>FUND NAME:</b>	
<b>CHECKLIST COMPLETED BY:</b>	
<b>DATE YEAR-END STATEMENT PACKAGE SENT TO SCO</b>	

**SECTION 1: COMPLETE THIS SECTION BEFORE ORDERING PRELIMINARY DB3 REPORT**

	Agency has notified CALSTARS of intent to participate in Automated Year End (only required for first year participants).
	Agency has submitted new or revised CALSTARS Security Forms (CALSTARS 95), if needed.
	Agency has posted all accruals and adjustments.
	Encumbrances have not been reclassified with TC 517 and TC 519.
	GL 3021, Claims In Process, GL 6201 Payroll Clearing Account, and GL 6297, Allocated Clearing Account are all zero.
	Program 99, Clearing Account, has a zero balance on CALSTARS reports.
	Agency has performed all final FM 13 reconciliations: Appropriations Other detail accounts (e.g. Revenue) General Ledgers Subsidiary File balances (G02 or S01) to Document File (D09 or D10) balances by GL Bank Reconciliation Revolving Fund Reconciliation
	There are no reconciling items to CALSTARS.
	Transaction Requests have been prepared to support all adjustments to SCO.
	There are no accruals or adjustments against reverting appropriations or prior year revenues. Note: If a claim schedule from a reverting appropriation (GL 3020) remains outstanding on June 30th, confirm that SCO will pay the claim from the reverting appropriation in the new year.
	Agency has reviewed the following reports to ensure there are no over expenditures: B03, B06, or DB2 for <b>C</b> accounts B04, B06, or DB2 for <b>D</b> and <b>F</b> accounts
	Pending Budget Revisions have been approved by Department of Finance.

**SECTION 2: COMPLETE THIS SECTION FOR THE FINAL REVIEW OF DB3**

	Agency has resolved all fatal error messages on the DB3.
	Agency has received a one page null report for the non-transmittable records (DB3 requested at "N" Report Period option). <b>Note: Agencies must complete and submit a full set of manual statements for any fund that has non-transmittable records remaining after final adjustments are posted.</b>
	Agency has reviewed a final DB3 Report requested at "blank" Report Period option. Abnormal GL account balances have been reviewed and verified. Note: Only abnormal balances in GL 1110 or GL 1130 will result in non-transmittable records. All subsidiaries contain valid UCM Fund codes or General Ledger Account codes. Prepayments to ARF (GL 1730, Subsidiary 0602) and Reserve for Prepayment to ARF (GL 5330, Subsidiary 0602) agree with the G02. Prepayments to Service Revolving Fund (GL 1730, Subsidiary 0666) and Prepayments to State Compensation Insurance Fund (GL 1730, Subsidiary 0512) are not included. The Fund Level Accruals page does not display GL 14xx, GL 3010, or GL 31xx (except Sales Tax and Interfund Loans). Adjustments to SCO appropriation and other detail accounts are displayed with the proper sign (GL 1400 is a "-" or negative; GL 3110 is a positive) Adjustments to SCO agree with supporting Transaction Requests. Pending Budget Revisions/Executive orders are included on the Pending Budget Revisions line in the Balance column. Encumbrances 'Funded By Reimbursements' does not exceed the amount of 'Encumbrances' for each detail appropriation.
	The deadline to transmit fund records to SCO has not passed.

**SECTION 3: COMPLETE THIS SECTION FOR REVIEW OF REMAINING YEAR-END REPORTS**

First year participating agencies must prepare hard copies of Reports 1, 2, 3, 5 and 15. Refer to the Manual Year End Report Checklist displayed in Chapter IV-A, Exhibit IV-25, located on the Internet at [www.dof.ca.gov/html/calstars/calsdocs/optools/yecklist.doc](http://www.dof.ca.gov/html/calstars/calsdocs/optools/yecklist.doc) to review these reports.

The remaining Year-End Reports have been prepared or ordered from CALSTARS and reviewed as follows:

**REPORT 4 - STATEMENT OF REVENUE (CALSTARS Q26 Report)**

	Only Current Year Revenue is reported.
	Reconciliation of State Controllers Revenue with Statement of Revenue is complete. 'Total Revenue Per State Controllers Office Accounts' plus 'Reconciling Factors' (Accruals and Adjustments to SCO) equal 'Total Revenue Per Statement of Revenue'.
	Adjustments to SCO agree with supporting Transaction Requests.

**REPORT 6 - FINAL BUDGET REPORT (CALSTARS BO6 Report)**

Total appropriations by Reference are not overspent (debit balance). <b>Note:</b> Report 6 must be submitted to SCO.
---

**REPORT 7 - PRE-CLOSING TRIAL BALANCE (GO2)**

For a non-shared fund, GL 1140 and GL 1210 have debit balances and are reconciled to the SCO Fund Reconciliation.
Due from Federal Government GL 1510 should not be used (used only in Federal Trust Fund).
For bond funds, submit this report at fund and fund detail level.

**REPORT 8 - POST-CLOSING TRIAL BALANCE (GO2)**

There is only one fund balance – GL 5570 for shared funds or GL 5530 for non-shared funds.
For a non-shared fund, GL 5530 Fund Balance has a credit or zero balance. A debit balance must be explained in a footnote on the certification letter.
Subsidiaries on File have normal balances.

**REPORT 14 - REPORT OF BANK AND/OR SAVINGS AND LOAN ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY (STD 445)**

Original is sent to State Treasurer's Office. Report states "There are no accounts outside of the State Treasury" if there are no accounts to report.
Only one copy of Report 14 is submitted to SCO per agency. If there are no accounts to report, agencies are not required to submit a copy to SCO.
Agency name and organization code is included on report.
ZBAs (zero balance accounts) are included on report.

**REPORT 18 - STATEMENT OF CHANGES IN GENERAL FIXED ASSETS (G05))**

Report is requested at fund detail level.
Beginning balances agree with the previous year's ending balances. Footnote any adjustments needed to the beginning balance.
Ending balances are all debit amounts.
Amounts agree with Property Ledger Reconciliation.

**REPORT 19 - STATEMENT OF GENERAL FIXED ASSETS (G05)**

Only one Report 19 is submitted per agency.
Total of all general fixed assets of the agency is reflected on the report.

**REPORT 22 - STATEMENT OF CONTINGENT LIABILITIES**

Amounts shown are not reflected in any general ledger account.
--

**SECTION 4: COMPLETE THIS SECTION BEFORE FINAL YEAR-END PACKAGE IS SUBMITTED****CERTIFICATION LETTER**

Certification letters must follow the approved format as displayed in CALSTARS Procedures Manual, Volume 7, Chapter IV-B, Exhibit IVB-16 for ongoing participants and Exhibit IV-B-17 for first year participants.

Verify that the following information is included in the Certification Letter:

Agency name and organization number.
Agency mailing address and name of agency director.
Fund name and number.
Declaration that the agency is participating in CALSTARS Automated Year End for Governmental Cost Funds.
Include the date that the fund's accruals and adjustments were transmitted to the SCO.
All required reports, including Report 6 and CSYDB3-1, are listed for each fund/subfund. If there are no amounts to report on Report 4, 18, or 22, the statement "none to report" follows the report title.
Only one Report 14 and Report 19 is submitted for the agency. Report 14 and Report 19 appear under the heading "Special Reports". If there are no amounts to report, the statement "none to report" follows the report title.
Ongoing participants include the statement "The CSYDB3-1 report listed is in lieu of Report 1, Report 2, Report 3, Report 5, and Report 15.
First year participants include the statement "This year end package includes a CALSTARS CSYDB3-1 report in lieu of hard copies of Reports 2 and 15.
Statement certifying that the data on the reports is true and correct.
Title of the officer responsible for fiscal administration.
Contact name, phone number, and e-mail address.
The Certification Letter does not exceed two pages in length.

**FINAL YEAR-END PACKAGE**

CSYDB3-1, Automated SCO Year-End Report – Final, and CSYDB3-2, Transmitted SCO Year-End Report, have been generated. Note: CSYDB3-2 will not be created when there is no data to transmit.
Adjustments to SCO have been annotated on the CSYDB3-1 report and cross referenced to the supporting Transaction Request(s).
Copies of the Transaction Request forms supporting the Report 3 adjustments are included in the year end package along with the Certification Letter. Each adjustment on the Transaction Request forms is cross-referenced to the CALSTARS CSYDB3-1 Report.
Certification letter signed and dated.
CSYDB3-2 and copy of final year-end package is retained by the agency.