

Purpose

The Year-End Report No. 9, Analysis of Change in Fund Balance, also known as the Statement of Operations, provides the beginning fund balance for the fiscal year plus any additions (e.g., revenues), less any deductions (e.g., expenditures) to determine the fiscal year's ending fund balance. Departments must prepare Report No. 9 when they account for any one of the following:

1. A non-shared, non-governmental cost fund
2. Federal Trust Fund (0890)
3. Special Deposit Fund (0942)
4. Fiduciary Funds Outside the Centralized Treasury System (0990)

The State Controller's Office (SCO) will refer to Report No. 9 to obtain additional information that may help resolve any Report No. 7 discrepancies. FI\$Cal departments shall submit system-generated PDF Report No. 9 in the fund's year-end financial reports package submission to SCO.

Reference Documents

- SAM Section [7963](#)
- Report No. 7, Pre-Closing Trial Balance
- Report No. 8, Post-Closing Trial Balance
- Report No. 20, Statement of Financial Condition
- Subsidiaries on File Report
- Material Variance Explanation Form
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- Year-End Financial Reports Checklist

How to Prepare

To generate the report, follow the steps in Job Aid FISCal.254 – Year End Report 9 - Analysis of Change in Fund Balance Report. Below is a summary of the criteria for running the report.

- **Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Analysis of Change in Fund Bal
- **Report Request Parameters:** Business Unit, Fund Tree, Fund Node, Ledger (BUDLEGAL), and As of Date (06/30/20XX)
- **Process Scheduler Request:** Description (Analysis of Change in Fund Bal), Process Name (ZZ_GL_FNDBAL), and Format (PDF)
- SCO requires a separate Report No. 9 for Special Deposit Funds with multiple sub-funds. Ensure the **Roll Up to Parent Fund** is unselected so that each sub-fund amount is displayed at the sub-fund level.

Samples of Report No. 9 Non-Governmental Cost Funds (NGCF) are shown in the illustrations below:

[Illustration 1 – NGCF/Working Capital and Revolving Funds](#)

[Illustration 2 – NGCF/Trust and Agency Funds – Federal](#)

[Illustration 3a – NGCF/Trust and Agency Funds – Non-Federal \(Sub-fund Level 001\)](#)

[Illustration 3b – NGCF/Trust and Agency Funds – Non-Federal \(Sub-fund Level 002\)](#)

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Year-End Report No. 9 – Analysis of Change in Fund Balance

Illustration 1 – NGCF/Working Capital and Revolving Funds

<p>1</p> <p>REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0687 Fiscal Year 20XX - XX As of 06/30/20XX</p>
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Business Unit:	1234 - Department of Training
Fund:	0687 - Donated Food Revolving Fund
Subfund:	

Report ID:	RPTGL113
Run Date:	8/15/20XX
Run Time:	14:41:46
Adjustment Period:	998

4	Account Number	Account Title	Total
5	5540	Retained Earnings, July 1, 20XX	9,869,770.29

6	8000	Additions: Revenue	1,885,658.78
		Total Additions	1,885,658.78
	9000	Deductions: Appropriated Expenses	2,922,746.23
	9998	Supplementary Pension Assessme	30,000.00
		Total Deductions	2,952,746.23

		Adjustments to Fund Balance:	
		Total Adjustments	0.00
7	5540	Retained Earnings, June 30, 20XX	8,802,682.84

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Illustration 2 – NGCF/Trust and Agency Funds – Federal

<p>1</p> <p>REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0890 Fiscal Year 20XX - XX As of 06/30/20XX</p>
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Business Unit:	1234 - Department of Training
Fund:	2 0890 - Federal Trust Fund
Subfund:	

Report ID:	RPTGL113
Run Date:	3 8/15/20XX
Run Time:	14:41:46
Adjustment Period:	998

4	Account Number	Account Title	Total
6	8000	Additions: Revenue	
			7,160,037,594.89
		Total Additions	7,160,037,594.89
	9000	Deductions: Appropriated Expenses	
			7,160,037,594.89
		Total Deductions	7,160,037,594.89
	Adjustments to Fund Balance: Total Adjustments		0.00

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Illustration 3a – NGCF/Trust and Agency Funds – Non-Federal (Sub-fund Level 001)

<p>1</p> <p>REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0942 Fiscal Year 20XX - XX As of 06/30/20XX</p>
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Business Unit:	1234 - Department of Training
Fund:	0942 - Special Deposit Fund
Subfund:	001

Report ID:	RPTGL113
Run Date:	8/15/20XX
Run Time:	14:41:46
Adjustment Period:	998

	4		
	Account Number	Account Title	Total
5	5530	Fund Balance _ Unappropriated, July 1, 20XX	1,288,201.67

		<p>Additions:</p> <p>8000 Revenue</p> <p style="text-align: right; margin-right: 20px;"><u>641,527.95</u></p> <p>Total Additions</p> <p style="text-align: right; margin-right: 20px;"><u>641,527.95</u></p>	
6	9000	<p>Deductions:</p> <p>Appropriated Expenses</p> <p style="text-align: right; margin-right: 20px;"><u>48,210.03</u></p> <p>Total Deductions</p> <p style="text-align: right; margin-right: 20px;">48,210.03</p>	48,210.03

		<p>Adjustments to Fund Balance:</p> <p>Total Adjustments</p> <p style="text-align: right; margin-right: 20px;"><u>0.00</u></p>	
7	5530	Fund Balance _ Unappropriated, June 30, 20XX	<u>1,881,519.59</u>

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Illustration 3b – NGCF/Trust and Agency Funds – Non-Federal (Sub-fund Level 002)

<p>1</p> <p>REPORT 9 ANALYSIS OF CHANGE IN FUND BALANCE Department of Training - 1234 Fund 0942 Fiscal Year 20XX - XX As of 06/30/20XX</p>
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Business Unit:	1234 - Department of Training
Fund:	0942 - Special Deposit Fund
Subfund:	002

Report ID:	RPTGL113
Run Date:	8/15/20XX
Run Time:	14:41:46
Adjustment Period:	998

4	<u>Account Number</u>	<u>Account Title</u>	<u>Total</u>
5	5530	Fund Balance _ Unappropriated, July 1, 20XX	5,112,979.00

6	8000	Additions: Revenue	<u>307,212.94</u>
		Total Additions	<u>307,212.94</u>
	9000	Deductions: Appropriated Expenses	<u>263,459.20</u>
		Total Deductions	263,459.20

Adjustments to Fund Balance:			
		Total Adjustments	<u>0.00</u>
7	5530	Fund Balance _ Unappropriated, June 30, 20XX	<u>5,156,732.74</u>

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Year-End Report No. 9 – Analysis of Change in Fund Balance

How to Validate

The references below correspond to the numbered fields on Illustrations 1 to 3b.

1	Review the report header information. The 'As of Date' must be June 30, 20XX.
2	Validate the business unit, department name, fund number, and fund title. Note: The report shows the sub-fund number for the Special Deposit Fund (0942).
3	Report ID (RPTGL113) and Adjustment Period (998).
4	'Account Number' is at the lowest level of the Uniform Codes Manual, Legacy General Ledger Account Codes .
5	The beginning fund balance agrees with the prior year's ending fund balance on Report No. 9 (same sign) and the current year's fund balance on Report No. 7 (opposite sign).
6	'Additions' revenues (e.g., (GL 8000), Transfers From Other Funds (GL 9811)) and 'Deductions' expenditures (e.g., Appropriated Expenses (GL 9000), Transfers To Other Fund (GL 9812), Supplementary Pension Assessment (GL 9998)) agree with Report No. 7.
7	The ending fund balance must equal the fund balance on the current year Report No. 8 (opposite sign) and Report No. 20, Total Fund Equity (same sign). Note: The fund balance for the Federal Trust Fund must be zero.

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Year-End Report No. 9 – Analysis of Change in Fund Balance

Important Notes/Tips

- For shared funds, Report No. 9 is not required to be included in the year-end financial reports or listed on the Certification Letter submitted to SCO.
- For non-shared funds, Unapp InterUnit Transfers (GL 65), and Cash in State Treasury (GL 1140) will not appear on Report No. 9 since they do not close out to the fund balance.
- All additions and deductions will be detailed by the individual account number and amount. In FI\$Cal, any inter-fund transactions (e.g., GLs 9811, 9812) will show the four-digit subsidiary number to identify the related fund on the Subsidiaries on File report.
- The beginning fund balance must equal the ending fund balance from the prior year's Report No. 9. If departments made entries that changed the prior year's ending fund balance reported to SCO, the beginning fund balance and prior year adjustment accounts on Report No. 9 must be footnoted to explain the difference.
- For Federal Trust Funds, Report No. 9 will not display beginning and ending fund balance lines since they must have zero balances.
 - If a fund balance exists, research and resolve the issue prior to closing and submitting financial reports.
- For Fiduciary Funds Outside the Centralized Treasury System (also known as Non-Treasury Trust Fund) – Fund 0990:
 - The total additions amount (sum of operating income, receipts from depositors, and other additions) on Report No. 9 represents the revenue amount on the Material Variance Explanation Form (MVEF).
 - The total deductions amount (sum of operating expenditures, payments to and for depositors, securities released for individuals, prior year surplus adjustments, and other deductions) on Report 9 represents the expenditure amount on the MVEF.
 - Refer to the SCO YE Financial Reports Procedure Manual (Budgetary/Legal Basis) for the special instructions of Fund 0990 Report No. 9.