

Purpose

The Year-End Report No. 20, Statement of Financial Condition, discloses the balances of the assets, liabilities, and fund equity as of June 30. Departments must prepare a Report No. 20 when they account for:

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. 20 to obtain additional information that may help resolve any Report No. 7 discrepancies. FI\$Cal departments shall submit system-generated PDF Report No. 20 in the fund's year-end financial reports package submission to SCO.

Reference Documents

- SAM Section [7979](#)
- Report No. 7, Pre-Closing Trial Balance
- Report No. 8, Post-Closing Trial Balance
- Subsidiaries on File Report
- 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.232 – Year End Report 20 - Statement of Financial Condition Report. Below is a summary of the criteria for running the report.

- **Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Statmnt of Financial Condition
- **Report Request Parameters:** Business Unit, Ledger (BUDLEGAL), and As of Date (06/30/20XX)
- **Process Scheduler Request:** Description (Statmnt of Financial Condition), Process Name (ZZ_GL_STFCON), and Format (PDF)
- SCO requires a separate Report No. 20 for Special Deposit Funds with multiple sub-funds. When this fund is selected, the system will generate reports at the fund and sub-fund levels.

Samples of Report No. 20 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 \(Sub-fund Level 002\)](#)

Report Preparation Guide

Year-End Report No. 20 – Statement of Financial Condition

Illustration 1 – NGCF/Working Capital and Revolving Funds

REPORT 20 - STATEMENT OF FINANCIAL CONDITION
Department of Training - 1234
1 Fund 0687 - Donated Food Revolving Fund
Fiscal Year 20XX - XX
As of 06/30/20XX
Ledger - BUDLEGAL

Subfund: 2

Run Date: 8/15/20XX

Run Time: 9:45 AM

Assets

3 <u>Account</u>	<u>Account Title</u>	4 <u>Balance</u>
65	Unapp InterUnit Transfers	571.57
1140	Cash in State Treasury	(347.14)
1210	SMIF Deposits	6,066,000.00
1313	AR - Revenue	14,677.50
1319	AR - Other	121,350.22
1410	Due From Other Funds	2,911,984.60
1540	Due From School Districts	104,884.10
1590	Due From Other Govt Entities	6,717.90
1600	Provision For Deferred AR	(126,363.57)
2341	Equipment	2,931,626.73
2349	Accum Depr - Equipment	(1,725,975.86)
2416	Rights Leased Bldgs-Amortiz	21,702,691.39
2496	Acc Amortiz-Rights Leased Bldg	(2,183,141.03)
Total Assets		5 29,824,676.41

Liabilities & Fund Equity

<u>Account</u>	<u>Account Title</u>	<u>Balance</u>
3010	Accounts Payable	1,505,550.55
3114	Due to Other Funds	33,449.98
3220	Due to Local Government	19,099.23
3290	Due to Other Govt Entities	22,458.27
4700	Other Noncurrent Liabilities	19,441,435.54
5540	Retained Earnings	8,802,682.84
Total Liabilities		5 21,021,993.57
Total Fund Equity		8,802,682.84
Total Liabilities & Fund Equity		29,824,676.41

Report Preparation Guide

Year-End Report No. 20 – Statement of Financial Condition

Illustration 2 – NGCF/Trust and Agency Funds – Federal

REPORT 20 - STATEMENT OF FINANCIAL CONDITION Department of Training - 1234 Fund 0890 - Federal Trust Fund 1 Fiscal Year 20XX - XX As of 06/30/20XX Ledger - BUDLEGAL
--

Subfund: 2

Run Date: 8/15/20XX
Run Time: 9:45 AM

Assets

3 Account	Account Title	4 Balance
65	Unapp InterUnit Transfers	4,209,271.51
1140	Cash in State Treasury	2,181,203.51
1319	AR - Other	21,544,450.97
1380	Contingent Receivables	3,097,260.41
1510	Due From Federal Government	12,371,246,651.26
1600	Provision For Deferred AR	(24,641,711.38)
1750	Prepay to Nongovt Entities	112,952.35
Total Assets 5		12,377,750,078.63

Liabilities & Fund Equity

Account	Account Title	Balance
3010	Accounts Payable	222,760,949.00
3114	Due to Other Funds	133,521,772.08
3210	Due to Federal Government	547,932.40
3220	Due to Local Government	12,009,785,788.30
3290	Due to Other Govt Entities	11,020,684.50
5330	Reserve - Prepaid Items	112,952.35
Total Liabilities 5		12,377,637,126.28
Total Fund Equity		112,952.35
Total Liabilities & Fund Equity		12,377,750,078.63

Report Preparation Guide

Year-End Report No. 20 – Statement of Financial Condition

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

REPORT 20 - STATEMENT OF FINANCIAL CONDITION
 Department of Training - 1234
 Fund 0942 - Special Deposit Fund
 1 Fiscal Year 20XX - XX
 As of 06/30/20XX
 Ledger - BUDLEGAL

Subfund: 2 00001 - Special Deposit Fund

Run Date: 8/15/20XX
Run Time: 9:45 AM

Assets

3 Account	Account Title	4 Balance
65	Unapp InterUnit Transfers	1,830,769.88
1140	Cash in State Treasury	73,641.40
1319	AR - Other	1,040.00
1410	Due From Other Funds	232,089.54
1600	Provision For Deferred AR	(1,040.00)
Total Assets 5		2,136,500.82

Liabilities & Fund Equity

Account	Account Title	Balance
3010	Accounts Payable	216,523.58
3114	Due to Other Funds	27,655.17
3220	Due to Local Government	7,499.00
3290	Due to Other Govt Entities	3,303.48
5530	Fund Balance - Unappropriated	1,881,519.59
Total Liabilities 5		254,981.23
Total Fund Equity		1,881,519.59
Total Liabilities & Fund Equity		2,136,500.82

Report Preparation Guide

Year-End Report No. 20 – Statement of Financial Condition

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

REPORT 20 - STATEMENT OF FINANCIAL CONDITION
Department of Training - 1234
Fund 0942 - Special Deposit Fund
1 Fiscal Year 20XX - XX
As of 06/30/20XX
Ledger - BUDLEGAL

Subfund: 2 00002 - Special Deposit Fund

Run Date: 8/15/20XX
Run Time: 9:45 AM

Assets

3 Account	Account Title	4 Balance
65	Unapp InterUnit Transfers	274.07
1140	Cash in State Treasury	(219.98)
1210	SMIF Deposits	5,118,000.00
1410	Due From Other Funds	38,678.65
2720	Secu & Oth Prope Held in Trust	15,263.00
Total Assets 5		5,171,995.74

Liabilities & Fund Equity

Account	Account Title	Balance
3510	Deposits - General	15,263.00
5530	Fund Balance - Unappropriated	5,156,732.74
Total Liabilities 5		15,263.00
Total Fund Equity		5,156,732.74
Total Liabilities & Fund Equity		5,171,995.74

Report Preparation Guide

Year-End Report No. 20 – Statement of Financial Condition

How to Validate

The references below correspond to the numbered fields on Report No. 20, Illustrations 1 to 3b.

1	Review the report header information. The 'As of Date' must be June 30, 20XX, and the Ledger is BUDLEGAL. Validate the department name, business unit, fund number, and fund title.
2	For the Special Deposit Fund (0942), the report shows the sub-fund number with two additional leading zeros.
3	'Account' is at the lowest level of the Uniform Codes Manual, Legacy General Ledger Account Codes .
4	The normal balance for contra-asset accounts is a credit and is displayed in parentheses.
5	Total assets, liabilities, and fund equity account balances must agree with Report No. 8. Note: For Federal Trust Fund, Reserve for Prepaid Items (GL 5330) displays under 'Total Fund Equity.' This account segregates a portion of the fund balance to show that prepaid items do not represent available spending resources even though they are a component of net current assets. See SAM Sections 7640 and 10460 .

Important Notes/Tips

- Cash in State Treasury (GL 1140) and Unappropriated InterUnit Cash Transfers (GL 65) will appear on Report No. 20 for non-shared, non-governmental cost funds. The GL 65 balance represents cash carry-forward from Fiscal Year 2019-20. The combined balance amounts of GL 1140 and GL 65 should have a debit balance and agree with Report Nos. 7 and 8, and the ending balance of GL 1140 as displayed on the SCO Fund Reconciliation.
- For the Federal Trust Fund, the combined balance amounts of GL 1140 and GL 65 agree with Report Nos. 7 and 8 and must equal the total of appropriation control 'C' accounts and grant (1944) 'C' accounts from the SCO/Agency Reconciliation.
- Legacy accounts that require a subsidiary fund number and four-digit business unit (e.g., Due From Other Funds/Appropriations (GLs 1410/1420), Due to Other Funds/Appropriations (GLs 3114/3115)) are provided on the Subsidiaries on File report.