

# Memorandum

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

## Governmental Accounting Advisory Board (1234)

123 Elm Street  
Sacramento, CA 95816  
Mr./Ms. I. M. Director, [IMD@gaab.ca.gov](mailto:IMD@gaab.ca.gov)  
Mr./Ms. I. M. Chief of Accounting, [IMCOA@gaab.ca.gov](mailto:IMCOA@gaab.ca.gov)

### CERTIFICATION OF YEAR-END FINANCIAL REPORTS

The following financial reports for the fiscal year ended June 30, 20XX are enclosed:

#### **NONGOVERNMENTAL COST FUND (4321)**

Report No.   Description

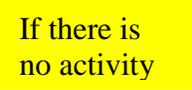
3	Adjustments to Controller's Accounts
7	Pre-Closing Trial Balance
8	Post-Closing Trial Balance
9	Analysis of Change in Fund Balance
13	Report of Expenditures of <b>Federal Funds</b> (copy only to SCO – signed original to DOF, FSCU)
20	Statement of Financial Condition

 An arrow points from the 'Report of Expenditures of Federal Funds' row to this yellow box.

#### **SPECIAL REPORTS**

Report No.   Description

14	Report of Accounts Outside the State Treasury – submitted with fund XXXX
18	Statement of Changes in Capital Assets Group of Accounts – No Capital Assets to Report
19	Statement of Capital Assets Group of Accounts – submitted with fund XXXX
22	Statement of Contingent Liabilities – No activity to report

 An arrow points from this yellow box to the 'Statement of Contingent Liabilities' row.

#### **SUPPLEMENTAL FORMS**

- Due To/From Other Funds/Appropriations Supplementary Information Form
- Material Variance Explanation Form

Contact Person: Bud G. Tary  
Phone No: (916) 555-1234  
Email: [Bud.G.Tary@gaab.ca.gov](mailto:Bud.G.Tary@gaab.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, 20XX, at Sacramento, California.

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

\_\_\_\_\_  
Name and Title of Officer