BANK RECONCILIATION

(Revised 0<u>97</u>/15)

Departments will reconcile their bank account balance with the like account maintained in the <u>Cc</u>entralized State Treasury System (CTS). Departments will reconcile their General Cash, Revolving Fund Cash, and Agency Trust Fund Cash accounts with the<u>ir</u> State <u>Controller's Office (SCO), Centralized Treasury Trust System Account Statement</u> <u>Treasurer's Office (STO)</u> bank balance, adjusted for deposits in<u></u>-transit, outstanding checks, and other reconciling items. When departments account for more than one fund in a bank account, departments will identify the fund's share on the bank reconciliation.

The State Controller's Office (SCO) providessends a monthly Centralized Treasury Trust System Account Statement (bank<u>CTS</u> statement) to departments that includes a sequential listing of the following items by transaction/paid date, document number, and amount:

- Checks paid during the month
- Transfers of Funds (i.e. TC47 SCO transaction code entries) during the month
- Deposits posted during the month

For each check paid, the bank<u>CTS</u> statement shows the check number, date of paymentpaid, and the amount paid. Departments will use the listing to determine the amount of outstanding checks. The outstanding check amount on the reconciliation will be supported by a list showing the number, date, and amount of each outstanding check. Departments will file their physical, cancelled checks in sequential check number order. EffectiveOn October 1, 2010, all agency checks will beere converted to electronic images and will beere made available on the STO statewide Agency Paid System. Check data is updated daily and retained for five years from the check paid date. Departments can access and print images of their checks through the automated system. To obtain access to the Agency Paid System, departments shall complete the STO's User ID Assignment/Removal Form STO-IP 130. The form and information can be obtained by contacting the STO Item Processing Section at Item_Processing@stoTreasurer.ca.gov.

The bank<u>CTS</u> statement also includes a chronological listing of SCO transfers from the account and bank deposits posted during the month. Departments will compare the transfers and deposits posted on the bank<u>CTS</u> statement to department records to determine the amount of outstanding transfers and deposits in_-transit. The outstanding transfers and deposits on the reconciliation will be supported by respective lists showing the document number, date, and amount outstanding. Departments will attempt to resolve deposits in_-transit over 30 days.

Errors on the <u>bankCTS</u> statement will be corrected as provided in SAM <u>Section 8060</u>. The <u>person</u>-reconcilingation the bank statement will trace every reconciling item between the bank and the department's records and include an explanation on the reconciliation. Departments will file <u>bankCTS</u> statements and monthly reconciliations in date order.

YEAR-END REPORT NO. 14, REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY (Revised <u>12/13</u>07/15)

At year-end, departments (including agencies) must prepare a Report No. 14, Report of Accounts Outside the State Treasury, form STD. 445. The Report No. 14 must include any account outside the centralized State Treasury System (CTS) in which state money is deposited or must indicate that there are no accounts to report. Department of Finance (Finance), Fiscal Systems and Consulting Unit (FSCU) approval (See SAM section 8002) or statutory authority is required to maintain accounts outside of the CTS.

Each Report 14 shall include the tax identification number(s) under which the accounts were or could be established, department name, address, organization code, fiscal yearend date, signature, name and title of officer signing the report, contact telephone number and date signed. Only one Report No. 14 per department shall be submitted.

If no accounts exist outside the CTS, indicate "No accounts outside State Treasury" on the Report 14.

When there are accounts outside of the CTS, the Report No. 14 shall include the following:

- Account title and number appearing on bank/savings and loan/other depository statement.
- Type of account (savings, checking, ZBA, certificate of deposits, investment, etc.).
- Brief description and purpose of account. Must be consistent with the purpose approved by Finance, FSCU or authorized by law.
- Name and address of depository and branch.
- "Finance approval" and date or specific statutory authority.
- Book-<u>Bank</u> balance of account as of June 30. If the account was closed during the reporting period, include "N/A" and the date when the account was closed.
- Indicate whether the account is collateralized or if collateral is not required.

(Continued)

(Continued) YEAR-END REPORT NO. 14, REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY (Revised <u>1207</u>/1<u>35</u>)

7975 (Cont. 1)

Accounts outside the CTS shall be reviewed periodically to ensure compliance with Finance approval and/or legal authority. If the account was approved by Finance and there is a need to update any conditions of the approval, including the purpose of the account or the banking information, a new request for approval must be submitted to Finance FSCU.

The department head or designee that is at least one level above both legal and administrative functions is required to certify under penalty of perjury all information stated on the Report No. 14 is true and correct and the use of the account(s) is consistent with Finance approval or as authorized by law. A designee shall only be allowed to certify Report No. 14 in the absence of the department head. The certification also affirms the deposited funds will be adequately collateralized throughout the year in accordance with law. For additional information regarding the security and collateral requirements, consult with the State Treasurer's Office (STO).

The original Report No. 14 must be sent to the STO and a copy must be sent to the State Controller's Office by August 20.

A sample of Report No. 14 is shown in the 7975 Illustration.

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY STD. 445 (REV. 92014)		SEE DETAILED INST	SEE DETAILED INSTRUCTIONS ON PAGE 2			
Each report must be typed. Send Original to: State Transurer's Office	Send Copy to: State Controller's Office	fice	0	Tor ենուննունու ուսուհում, ումես սենձև են ումուսուն	ahaa(a) mudae	adrich the concerne
Collateral management section P.O. Box 942809 Sacramento, CA 94209-0001	P.O. Box 942850 P.O. Box 942850 Sacramento, CA 94250	Division of Accounting and Reporting - state sovernment Reporting P.O. Box 942850 Sacramento, CA 94250	nem reporting	TAL MERINANO	were or could be established:	winch the accounts blished:
DEPARTMENT NAME & ADDRESS				ORGANIZATION CODE	102	FORFISCAL YEAR ENDED June 30,
(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN/OTHER DEPOSITORY	(S) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED YES NO REQUIRED
The shards and/or sarings and loans lited on this report have been notified of the security and collateral requirement: - Federal Deposit Insurance Corporation Regulations (12 CFR, 330.15), The abands and/or sarings and loans lited on this report have been notified of the security and collateral requirement: - Federal Deposit Insurance Corporation Regulations (12 CFR, 330.15), The adaptional family of parity of the record at the adaption the year in accordance with law, if applicable. Commenting with Separational formation and correct and that I have not violated any of the provisions of Arride 4, Chapter 1, Division 4, Tute 1, Government Code Commenting with Separational correct and that I have not violated any of the provisions of Arride 4, Chapter 1, Division 4, Tute 1, Government Code	d on this report have be the 16610 three be the foregoing is or that the foregoing is	an notified of the security and colla ough 16622, if applicable. The security and colla ough 2002 or as authorized by the year in accordance with law, i true and correct and that I have n	teral requirements - Federal Deposit teral requirements - Federal Deposit f applicable.	Insurance Corporation Regul	lations (12 C.F n.4, <i>Tide 1</i> , Go	R. 330.15).
PREPARED BY (NAME & TITLE)		EMAIL ADDRESS			TELEPHONE NUMBER	ASER
SIGNATURE (DEPARTMENT HEAD)		TYPE OR PRINT NAME & TITLE		DATE SIGNED	TELEPHONE NUMBER	ABER
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STATE OF CALIFORNIA - STATE TREASURERS OFFICE REPORT OF ACCOUNTS OUTSIDE THE STATE TREASURY STD. 445 (REV. 92044)

INSTRUCTIONS

This report will be required of all state agencies and departments to report state money that is outside of the State Treasury. If no account exists, submit report noted "No accounts outside State Treasury." Any account in which state money is deposited, as defined by Government Code 16305.2, and which is not in the centralized State Treasury system will be included in this report.

- Account title and number appearing on bank/savings and loan/other depository statement.
- (2) State type of account (savings, checking, zero balance account, certificate of deposit, investment, etc.).
- (3) Brief description and purpose of account. Must be consistent with the purpose approved by Department of Finance or as authorized by law.
 - (4) Name and address of depository and branch.

- (5) Cite Department of Finance approval and date or specific statutory authority.
- (6) Bank balance of account as of June 30. If the account was closed during the reporting period, include "n/a" and the date when the account was closed.
- (7) Indicate whether the account is collateralized or if collateral is not required. Check only one box (Yes, No, or Not Required)