

SAM—RECONCILIATION AND REPORTS

YEAR-END REPORT NO. 14, REPORT OF BANK/SAVINGS AND LOAN ASSOCIATION ACCOUNT OUTSIDE THE TREASURY SYSTEM (Revised 06/13)

7975

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 department name, address, organization code, fiscal year-end 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 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.

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 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. 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 Finance, FSCU by August 20. A copy of the Report No. 14 should only be submitted to the State Controller’s Office when there are accounts outside of the CTS.

A sample of Report No. 14 is shown in the [7975 Illustration](#).

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(Revised 06/12)

	Department Name and Organization Code REPORT OF EXPENDITURES OF FEDERAL FUNDS – REPORT NO. 13 As of June 30, 20__	Expenditures -1-	Encumbrances -2-	Total Budgetary Expenditures -3-
FUND: 0890 FEDERAL TRUST FUND				
CFDA No. Program Title 1/				
10.500 Cooperative Extension Service		\$100,000,000.00	\$100,000,000.00	\$200,000,000.00
20.205 Highway Planning and Construction		35,000,000.00	15,000,000.00	50,000,000.00
93.778 Medical Assistance Program		<u>320,000,000.00</u>	<u>30,000,000.00</u>	<u>350,000,000.00</u>
Totals 2/		<u>\$455,000,000.00</u>	<u>\$145,000,000.00</u>	<u>\$600,000,000.00</u>
ARRA				
20.205 Highway Planning and Construction		\$115,000,000.00	\$15,000,000.00	\$130,000,000.00
93.778 Medical Assistance Program		<u>\$60,000,000.00</u>	<u>\$10,000,000.00</u>	<u>\$70,000,000.00</u>
Totals 2/		<u>\$175,000,000.00</u>	<u>\$25,000,000.00</u>	<u>\$200,000,000.00</u>
Totals		<u>\$630,000,000.00</u>	<u>\$170,000,000.00</u>	<u>\$800,000,000.00</u>

I certify (or declare) under penalty of perjury that the foregoing 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 ____ day of _____, 20__ at _____, California.

Report as of June 30 includes year-end accruals in accordance with State Administrative Manual instructions

Signature of Officer _____

Type or print name of Officer _____

Title of Officer _____

1/ Catalog of Federal Domestic Assistance (CFDA) and program title of each federally funded program.
2/ Columns 1 + 2 = Column 3.

7974 Illustration

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(Revised 06/13)

STATE OF CALIFORNIA - STATE TREASURERS OFFICE
**REPORT OF ACCOUNTS OUTSIDE
 THE STATE TREASURY**
 STD. 445 (REV. 06/2013)

Each report must be typed.

Please return to:

State Treasurer's Office
 Collateral Management Section
 P.O. Box 942809
 Sacramento, CA 94209-0001

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 (GC) 16305.2, and which is not in the centralized State Treasury system will be included in this report.

- (1) 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) Book 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)

DEPARTMENT NAME & ADDRESS		ORGANIZATION CODE		FOR FISCAL YEAR ENDED			
				June 30,			
(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN/OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED	
						YES	NO

(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements in accordance with FDIC Regulations (12 C.F.R. 330.15), GC sections 16520 through 16533 and 16610 through 16622 unless otherwise authorized by law.
 (b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.
 (c) The deposited funds will be adequately collateralized throughout the year in accordance with law.
 I certify (or declare) under penalty of perjury that the foregoing 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 10990).

PREPARED BY (NAME & TITLE) _____ EMAIL ADDRESS _____ TELEPHONE NUMBER _____

SIGNATURE (DEPARTMENT HEAD) _____ DATE SIGNED _____ TELEPHONE NUMBER _____

7975 Illustration