

## SAM—STATE TREASURER'S ACCOUNTS

### NATURE OF GENERAL LEDGER ACCOUNTS

8912

(Revised & Renumbered 2/65)

Account No. C 1 reflects the amount of cash retained in the State Treasurer's office to cash state warrants and checks. Account No. C 2 reflects the total balance of all demand deposits or checking accounts in which the State Treasurer's office and other state agencies have deposited moneys for credit to certain funds and accounts. Account No. C 3 reflects the total balance of all time deposits in which the State Treasurer's office has deposited moneys in accordance with designations of the Pooled Money Investment Board. Account No. C 4 reflects the total balance of moneys on deposit in various Sacramento banks and the State's fiscal agent banks for redemption of matured state bonds and coupons. Account No. C 5 reflects the total balance of moneys due the State Treasurer for overpayments to banks for state warrants and agency trust checks presented for reimbursement. These overpayments are adjusted in the following day's settlements. This account also reflects the amount of called or matured time deposits.

Account No. C 51 reflects the liability of the State Treasurer's office to state funds for moneys of such funds in the State Treasury. Account No. C 52 reflects the State Treasurer's liability to state agencies for General Cash, Cash Trust, Revolving Fund and Special Account moneys deposited to demand bank accounts of the State Treasurer. Account No. C 53 reflects the liability of the State Treasurer's office for remittances received for deposit in the State Treasury which are being held pending clearance into the State Treasury by the State Controller's office. Account No. C 54 reflects the State Treasurer's liability for unredeemed state warrants. Account No. C 55 reflects the liability of the State Treasurer's office for cash deposited with various depository and fiscal agent banks for the redemption of matured State bonds and coupons. Account No. C 57 reflects the liability of the State Treasurer's office for underpayments to banks for state warrants and agency trust checks presented for reimbursement. These underpayments are adjusted in the following day's settlements. Account C 59 reflects the total balance of investments in securities of the Pooled Money Investment Account.

Daily the State Treasurer's office prepares a detailed statement of its cash accountability.