

SAM—RECONCILIATION AND REPORTS

YEAR-END REPORT NO. 14, REPORT OF BANK/SAVINGS AND LOAN ASSOCIATION ACCOUNT OUTSIDE THE TREASURY SYSTEM (Revised 12/13)

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 tax identification number(s) under which the accounts were or could be established, 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 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](#).

SAM—RECONCILIATION AND REPORTS

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
**REPORT OF ACCOUNTS OUTSIDE
 THE STATE TREASURY**
 STD. 445 (REV. 12/2013)

SEE DETAILED INSTRUCTIONS ON PAGE 2

Each report must be typed.

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

Send Copy to:
 State Controller's Office
 Division of Accounting and Reporting - State Government Reporting
 P.O. Box 942850
 Sacramento, CA 94250

Tax identification number(s) under which the accounts were or could be established:

(1) ACCOUNT TITLE & NUMBER		(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN/OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	FOR FISCAL YEAR ENDED June 30,		
							(7) COLLATERALIZED	(7) NOT COLLATERALIZED	
							YES	NO	REQUIRED
<p>(a) The banks and/or savings and loans listed on this report have been notified of the security and collateral requirements - Federal Deposit Insurance Corporation Regulations (12 C.F.R. 330.15), Government Code sections 16520 through 16533 and 16610 through 16622, if applicable.</p> <p>(b) The use of all accounts listed is consistent with Department of Finance approval or as authorized by law.</p> <p>(c) The deposited funds will be adequately collateralized throughout the year in accordance with law, if applicable.</p> <p><i>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).</i></p>									
DEPARTMENT NAME & ADDRESS					ORGANIZATION CODE				
PREPARED BY (NAME & TITLE)					TELEPHONE NUMBER				
SIGNATURE (DEPARTMENT HEAD)					DATE SIGNED				
					TELEPHONE NUMBER				

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.

- (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)