

## Chapter 8900 - State Treasurer's Accounts

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### 8900 GENERAL (Renumbered 2/65)

The State Treasurer's office accounts for two classes of transactions of widely different types; namely, (1) transactions normal to all state agencies and (2) transactions of a fiscal nature which concern the central accounts of the State. Accounting for the former is done as prescribed in the State Treasurer's Manual of Fiscal Accounting. The fiscal accounts are described briefly in 8900-8999 to assist agency accounting personnel in understanding that phase of the State Treasurer's office operations. The fiscal accounts are divided into three self-balancing groups of accounts; namely, (1) cash group, (2) securities group, and (3) state bonds group. The cash group of accounts consists of General Ledger and subsidiary accounts which reflect the cash transactions of the State Treasurer's office in its capacity as custodian of state moneys. The securities group of accounts consists of General Ledger and subsidiary accounts which reflect the transactions of the State Treasurer's office in its function as custodian or trustee of securities or other personal property. The state bonds group of accounts consists of General Ledger and subsidiary accounts relevant to the State's bonded indebtedness.

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### 8910 CASH GROUP OF ACCOUNTS (Renumbered 2/65)

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### 8911 CHART OF GENERAL LEDGER ACCOUNTS (Revised & Renumbered 2/65)

#### ASSETS

Account No.	Account Title
C 1	Cash on Hand
C 2	Demand Deposits
C 3	Time Deposits
C 4	Debit Service Deposits
C 5	Accounts Receivable

#### ACCOUNTABILITY ACCOUNTS

Account No.	Account Title
C 51	Accountability for Fund Cash
C 52	Accountability for Agency Trust Accounts
C 53	Accountability for Uncleared Collections
C 54	Accountability for Outstanding Warrants
C 55	Accountability for State Bonds and Coupons Payable
C 57	Accounts Payable
C 59*	Pooled Money Investment Account-Securities

\*Debit balance account offset against sum of C 51 and C 52.

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### 8912 NATURE OF GENERAL LEDGER ACCOUNTS (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.

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**8920 SECURITIES GROUP OF ACCOUNTS**  
(Renumbered 2/65)

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**8921 CHART OF GENERAL LEDGER ACCOUNTS**  
(Revised & Renumbered 2/65)

The following is a chart of the General Ledger accounts for the securities group of accounts:

**ASSETS**

<b>Account No.</b>	<b>Account Title</b>
S 11	Deposits in State Vault
S 12	Accounts Receivable
S 13	Deposits in Trust Companies
S 14	Securities in Transit
S 15	Due from Special Deposit Fund

**ACCOUNTABILITY ACCOUNTS**

<b>Account No.</b>	<b>Account Title</b>
S 61*	Investments
S 63	Pledges for Bank Deposits
S 64	Miscellaneous Pledges
S 66*	General Safekeeping

\*For statement purposes, the amounts reflected in these accounts representing interest receivable are disclosed by footnotes.

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**8922 NATURE OF GENERAL LEDGER ACCOUNTS**  
(Revised & Renumbered 2/65)

Account No. S 11 reflects the recorded value of securities and other personal property deposited in the state vault for safekeeping. Account No. S 12 reflects the value of all currently maturing interest which the State Treasurer's office is in the process of collecting for various funds or agencies. Account No. S 13 reflects the recorded value of securities deposited for safekeeping by the State Treasurer in qualified trust companies or the Federal Reserve Bank. Account No. S 14 reflects the value of currently maturing securities released from the state vault for the purpose of collection or exchange and other securities released from the state vault for the purpose of exchange, substitution, or a liquidating dividend. Account No. S 15 reflects amounts of trust cash deposited in the Special Deposit Fund by the State Treasurer's office.

Account No. S 61 reflects the liability of the State Treasurer's office for securities of state investment funds deposited in the state vault, qualified trust companies, or the Federal Reserve Bank for safekeeping. Account No. S 63 reflects the liability of the State Treasurer's office for securities pledged by banks to secure demand and time accounts of the State Treasurer's office and other state agencies. Account No. S 64 reflects the liability of the State Treasurer's office for pledges to state agencies deposited with the State Treasurer's office for safekeeping. Account No. S 66 reflects the liability of the State Treasurer's office for all other securities and personal property deposited in the state vault by state agencies which are not accounted in one of the above-described accounts.

Monthly the State Treasurer's office prepares a detailed statement of its securities accountability.

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**8930 STATE BONDS GROUP OF ACCOUNTS**  
(Renumbered 2/65)

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**8931 CHART OF GENERAL LEDGER ACCOUNTS**  
(Renumbered 2/65)

The following is a chart of General Ledger Accounts for the state bonds group of accounts:

## ASSETS

Account No.	Account Title
B 21	Deposits with Bond officer
B 22	State Bonds Authorized
B 23	State Building Certificates Authorized

## ACCOUNTABILITY ACCOUNTS

Account No.	Account Title
B 71	Printed State Building Certificates
B 72	Printed State Bonds Pending Delivery
B 73	State Bonds Submitted for Registration or Exchange
B 74	State Bonds Unissued
B 75	State Bonds Outstanding
B 76	State Bonds Redeemed
B 77	State Building Certificates Unissued
B 78	State Building Certificates Outstanding
B 79	State Building Certificates Redeemed

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## 8932 NATURE OF GENERAL LEDGER ACCOUNTS

(Revised & Renumbered 2/65)

Account No. B 21 reflects the accountability of the Bond officer of the State Treasurer's office for the following: (1) printed state bonds received for processing prior to their sale or delivery, (2) state bonds received for registration, re-registration, or exchange, (3) printed state building certificates received prior to their sale or delivery. Account No. B 22 reflects the par value of state bond issues which have been authorized but have not been fully redeemed. Account No. B 23 reflects the par value of state building certificates which have been authorized but have not been fully redeemed.

Account No. B 71 reflects the accountability of the State Treasurer's office for state building certificates received for processing prior to their sale or delivery. Account No. B 72 reflects the accountability of the State Treasurer's office for printed state bonds received from a printer for processing prior to their sale or delivery. Account No. B 73 reflects the liability of the State Treasurer's office for state bonds held pending their registration, re-registration, or exchange. Account No. B 74 reflects the par value of state bonds which have been authorized but have not been sold. Account No. B 75 reflects the par value of state bonds which have been sold but have not matured. Account No. B 76 reflects the par value of matured state bonds. Account No. B 77 reflects the value of state building certificates which have been authorized but have not been sold. Account No. B 78 reflects the value of state building certificates which have been sold but have not matured. Account No. B 79 reflects the value of matured state building certificates.

Semi-annually the State Treasurer's office prints a detailed statement of the State's bonded debt.