

Year-End Report No. 14 - Report of Accounts Outside the State Treasury

Purpose

Report No. 14, Report of Accounts Outside the State Treasury (STD. 445), reports all accounts outside of the Centralized State Treasury System (CST). Report No. 14 provides the account title and number, account type, purpose, name, and address of depository and branch, authority, and bank balance on June 30, for any account in which state money is deposited, as defined by Government Code Section [16305.2](#) and SAM Section [7975](#), and which is not in the CTS. (See SAM Section [8002](#) for detail information on accounts outside the CTS).

All agencies/departments with accounts outside the treasury must submit Report 14 annually via the Financial Information System for California (FI\$Cal) stating the balance as of June 30, and shall complete all other fields in the report for each account listed.

Reference Documents

- ★ [Finance Year-End Training – Presentation - Session 2, Report No. 14](#)
- ★ Government Code Section [16305.2](#)
- ★ Job Aid FI\$Cal.529 – Report of Accounts Outside the State Treasury
- ★ SAM Section [7975](#) and [8002](#)
- ★ STO Accounts Outside the Treasury System and Collateral Requirements

Year-End Reports ChecklistHow to Prepare

Submit Report No. 14, STD. 445 to State Treasurer's Office (STO) and State Controller's Office (SCO) electronically through the FI\$Cal system by August 31. Note: Agencies no longer submit a Report No. 14 directly to SCO. Report No. 14 must be submitted through FI\$Cal.

STO Instruction Guide:

<https://www.treasurer.ca.gov/inside/divisions/ctsmtd/accounts.asp>

Accounts Outside CTS Instructions in FI\$Cal

If there are accounts to report outside of CTS, see the following instructions:

Navigation: Main Menu → Banking → Bank Accounts → Accounts Outside CTS

1. Click "Find an Existing Value" or "Add a New Value" to add a new account outside of CTS.
2. Use the magnifying glass to search for Bank Name.
3. Enter the Bank Account Number.
4. Enter all required fields:
 - a. Authority (options "DOF" or "Statutory")

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- b. DOF Approval Date
 - a. Authority Attachment (upload)
 - b. Account Type (select from drop down)
 - c. Bank Account Number
 - d. Account Title
 - e. Bank Address
 - f. Tax ID
 - g. Purpose
 - h. Statement Date (6/30/20XX)
 - i. Account Status (options "Close" or "Open")
 - j. Balance (as of June 30)
 - k. Contact Information (Name, Email, Phone #)
 - l. Collateralization (options "Yes" or "No")
5. Attach the account's bank statement as of June 30, or closing date.
 6. Click "Submit". The Approval Status changes to "Pending."

No Accounts Outside CTS Instructions in FI\$Cal

If there are not any accounts to report outside of CTS, see the following instructions:

Navigation: Main Menu → Banking → Bank Accounts → No Accounts Outside CTS

1. "Add" or "Find an Existing Value", depending on if the department created a Report No. 14 in FI\$Cal before.
2. Enter Business Unit (BU) number.
3. Click "Search" or "Add".
4. Click "+" to add a new entry/statement.
5. Enter new fields for:
 - Statement Date (63020XX)
 - Contact Name
 - Contact Email
 - Contact Phone
 - Select "Yes" on the drop down for No Account Outside CTS
 - Contact's Title.
6. Click "Submit". The Approval Status changes to "Pending".

Approval Instructions in FI\$Cal

The agency/department head or designee is required to certify and approve Report No. 14.

Navigation: Main Menu → Banking → Bank Accounts → Accounts Outside CTS Approval

1. Enter BU or click the magnifying glass to search for BU number.
2. "Accounts Outside of CTS" check box:
 - Check Box for "Accounts Outside CTS" for BU's with any accounts outside CTS.

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- Uncheck Box for “Accounts Outside CTS” for BU’s with no accounts outside of CTS.
3. Click “Pending” in the “Approval Status” list.
 4. Click “Search” for the listing of “Accounts Outside CTS” or “No Accounts Outside CTS”.
 5. Select the checkbox next to the account.
 6. Click “Accept”.
 7. Click “OK” on the pop-up to certify.
 8. Click “Generate Report 14Report No. 14 will display.

Important Notes/Tips

- Report No. 14 should have the **department name, address, and four-digit agency code**.
- Validate that the **Tax Identification Number** is correct.
- Validate that the **Fiscal Year Ended** date is correct.
- **Account Title & Number** – The account title and number should match the bank statement.
- **Account Type** – Verify that the account type is correct.
- **Purpose** – Brief description and purpose of the account, which must be consistent with the purpose approved by FSCU, Finance or authorized by law.
- **Authority** – Cite Finance approval and date or specific statutory authority and citation date. Contact fscuhotline@dof.ca.gov or at (916) 324-0385 for assistance obtaining this letter.
- **Balance** – Enter the June 30 bank balance. If the account was closed during the fiscal year, the account should be included on the report and the closing date should be specified.
- **Collateralized** – Questions regarding collateral should be directed to the STO Collateral Management Section at (916) 653-2886.
- **The agency/department head or designee** is required to certify under the penalty of perjury that all information on Report No. 14 is true and correct. The agency/department head is the person responsible for the entire agency/department. A designee is allowed to certify the report only in the absence of the agency/department head. Include his/her title (Director, Commissioner, elected official, etc.). Provide the phone number of the contact person for this report.
- All agencies/departments must electronically submit the Report No. 14 through FI\$Cal.

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- Only one Report No. 14 is submitted per agency/department, not per fund.
- Copies of the original document and the supporting documentation used to prepare Report No. 14 should be retained for audit and record keeping purposes.
- Agencies/departments will periodically review the accounts outside the CTS during the fiscal year to ensure compliance with Finance approval and/or legal authority.
- If the accounts remain the same as the prior year submission, the only requirement will be to update the balances, upload the bank statements, and update the statement date.
- If an account was closed in the reporting fiscal year, the processor will need to close the account in FI\$Cal.
- If a new account was opened in the reporting fiscal year, the processor will need to add the new account in FI\$Cal.
- If Report No. 14 is submitted without a defined Departmental Approver in FI\$Cal, the system will reject such submission and display an error message requesting the end user to identify an Approver via Identity Self Service (ISS).
- Both 'No Account Outside CTS' and 'Accounts Outside CTS' Report No. 14 submissions cannot be submitted prior to July 1. If a report is submitted earlier than July 1, the system will reject the submission with a message stating that the report should not be submitted prior to July 1.
- Before submission of the report, please ensure that the Departmental Approver who approved the submission last year is still working for your department and still has that designation. If there is a new designated Approver, please ensure that the Approver has the required role/access in FI\$Cal to approve the submission. Not doing so, may result in a time-consuming case in the FI\$Cal Service Center (FSC) to clear submissions for departments that do not have active approvers in the system.

Report Preparation Guide

STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
**REPORT OF ACCOUNTS OUTSIDE
 THE STATE TREASURY**
 STD. 445 (REV. 4/2021)

SEE DETAILED INSTRUCTIONS ON PAGE 2

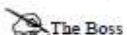
Each report must be typed.

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

Tax identification number(s) under which the accounts were or could be established:
991234567

DEPARTMENT NAME & ADDRESS Department of Training, 678 East Street, Sacramento CA 95814				BUSINESS UNIT 4321	FOR FISCAL YEAR ENDED June 30, 20XX			
(1) ACCOUNT TITLE & NUMBER	(2) ACCOUNT TYPE	(3) PURPOSE	(4) BANK/SAVINGS & LOAN /OTHER DEPOSITORY	(5) AUTHORITY	(6) BALANCE	(7) COLLATERALIZED		
						YES	NO	NOT REQUIRED
Electronic Funds Transfer and Descriptive Transactions Account No. 659-6-98012	Checking	Accept credit card payments.	First Interstate Bank P.O. Box 3666 Terminal Annex Los Angeles, CA 90051	Approved by DOF On 10-22-98	\$0.00		X	
Electronic Funds Transfer Account No. 1489-4-80550	Checking	Collect registration fees from Rental car companies	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 10-02-92	N/A		X	
Change Order Accounting	Checking	Field Office use account to obtain change from Bank of America	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 10-15-92	\$10,000		X	
Deposit Management System Account No. 1489-6-80578	Savings	Daily Collection transfer for Field Offices and Auto Clubs	Bank of America 900 8th Street Sacramento, CA 95814	Approved by DOF On 06-16-93	\$0.00		X	

(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.
 (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, if applicable.
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).

PREPARED BY (NAME & TITLE) U.R. Dunne, Accounting Officer		EMAIL ADDRESS ur.dunne@training.ca.gov	TELEPHONE NUMBER 916-555-1234
SIGNATURE (DEPARTMENT HEAD OR DESIGNEE)  The Boss	TYPE OR PRINT NAME & TITLE The Boss, Accounting Chief	DATE SIGNED 20XX-07-01	TELEPHONE NUMBER 916-445-0000

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STATE OF CALIFORNIA - STATE TREASURER'S OFFICE
REPORT OF ACCOUNTS OUTSIDE
THE STATE TREASURY
STD. 445 (REV. 4/2021)

INSTRUCTIONS

This report will be required of all state agencies and departments to report state money that is outside of the 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. Complete Report 14 in FISCAL, and submit the report electronically to the State Treasurer's Office. Print a copy of the Report No. 14 completed in FISCAL, and submit it to the State Controller's Office (SCO) if reporting any accounts outside the State Treasury. If no accounts exist outside the State Treasury, do not submit a copy to the SCO. Instead, indicate in the year-end certification letter that no accounts exist outside the State Treasury.

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| (1) Account title and number appearing on bank/savings and loan/other depository statement. | (5) Cite Department of Finance approval and date or specific statutory authority. |
| (2) State type of account (savings, checking, zero balance account, certificate of deposit, investment, etc.). | (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. |
| (3) Brief description and purpose of account. Must be consistent with the purpose approved by Department of Finance or as authorized by law. | (7) Indicate whether the account is collateralized or if collateral is not required. Check only one box (Yes, No, or Not Required) |
| (4) Name and address of depository and branch. | |