

CLIENT ACCOUNT BALANCE REPORT INSTRUCTIONS

Client funds are classified as an Agency Fund for Generally Acceptable Accounting Principles (GAAP) reporting purposes. An Agency Fund is defined as a fund normally used to account for assets held by a government as an agent for individuals, private organizations, other governments and/or other funds. GAAP requires account additions and deductions to be reported. Additions and deductions must be provided for all activity related to client accounts, including general fund bank accounts for social clubs and similar collections.

Additions are equivalent to increases (deposits including interest income) in the bank accounts. Deductions are equivalent to decreases (withdrawals, payments) in the bank accounts. Bank accounts include certificates of deposit (CDs), U.S. savings bonds, savings accounts, checking accounts, and cash on hand. Refer to your bank statements for this information.

Using the account titles shown on the Summary of Depository Funds Annual Report, F-80015, summarize the additions and deductions for the time period July 1 through June 30. You may exclude non-client accounts (i.e., canteen, contingent, and revenue depository funds). However, you must include the general fund bank accounts related to the various social clubs and similar collections at the agency.

Note: The time period July 1 through June 30 refers to July 1 of the current fiscal year through June 30 of the current fiscal year. Do NOT include in the June 30 balance post June 30 activity coded as "June 30" in the financial records (i.e., July or August activity coded as "June 30" in the financial records).

In row

- | | |
|-----------------------------------|--|
| 6. For Fiscal Year Ending June 30 | Enter the fiscal year. |
| 9. Entity / Division | Enter the name of the entity/division responsible for the fund. |
| 10. Report Prepared By | Enter the name of the person preparing the report. |
| 11. Telephone Number | Enter the direct telephone number or telephone number with extension of the person preparing the form. |

In rows 14-39

- | | |
|---------------------------------------|---|
| Column 1. Account Number | Enter the account number, which is normally listed on the statement. Contact the appropriate financial institution if unsure of the account number. |
| Column 2. Account Name | Enter the name on the account as it appears on the bank statement or the name of the cash fund. |
| Column 3. July 1, XXXX Balance Debit | Enter the debit account balance at the beginning of the fiscal year. This should match the ending balance on the previous year's report on file with the Bureau of Fiscal Services (BFS). |
| Column 4. July 1, XXXX Balance Credit | Enter the credit account balance at the beginning of the fiscal year. This should match the ending balance on the previous year's report on file with BFS. |
| Column 5. Additions | Enter the deposits made during the current fiscal year (July 1 through June 30), including interest income. See Note above. |
| Column 6. Deductions | Enter the deductions made during the current fiscal year (July 1 through June 30), including withdrawals and payments. See Note above. |

Column 7. June 30, XXXX Balance
Debit

If the sum of columns 3+5-6 equals a positive (debit) number or if the sum of columns 5-4-6 equals a positive (debit) number, enter the result here.

Note: The balance in column 7 should equal the balance in column 8. Also, all of the cash fund accounts that are included in F-80015, Row 18 – Contingent Funds, should be included in this report.

Column 8. June 30, XXXX Balance
Credit

If the sum of columns 3+5-6 equals a negative (credit) number or if the sum of columns 5-4-6 equals a negative (credit) number, enter the result here.

Note: The balance in column 7 should equal the balance in column 8. Also all of the cash fund accounts that are included in F-80015, Row 18 – Contingent Funds, should be included in this report.