

ACCOUNT DISCLOSURE REPORT INSTRUCTIONS

The Governmental Accounting Standards Board (GASB) requires certain information relating to deposits with financial institutions, investments, repurchase and reverse repurchase agreements be disclosed in the financial statements. Deposits and investments often represent the largest assets on governmental balance sheets.

Disclosure allows the financial statement user to assess the risk the organization has taken concerning cash deposits and investments.

The disclosure requirements apply to the funds reflected on the Summary of Depository Funds Annual Report (F-80015).

Each entity/division should complete the Account Disclosure Report for each individual account within a fund type. Account type refers to cash on hand, savings accounts, change, certificates of deposit (CDs), checking accounts, securities (investments), etc. Fund type refers to the client, canteen, contingent funds, etc.

GASB requires reconciliation of the June 30 bank balances to the June 30 book balances for each account. The information provided on this form should be summarized by fund type on the Summary of Depository Funds Annual Report (F-80015).

Organization Responsible for Funds

In row

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

Account Information

In row

- | | |
|---|---|
| 13. Name as it Appears on Account's Statement | Enter the name on the account as it appears on the bank statement. |
| 14. Bank Name | Enter the name of the bank as it appears on the bank statement. |
| 15. Bank Address | Enter the physical street address of the bank branch in which the account is established. |
| 16. Bank City | Enter the name of the city where the bank branch is located for the account. |
| 17. Bank Routing Number | Enter the bank routing number, which is the first nine digits on the bottom of a check or deposit slip. Contact the appropriate financial institution for help locating it. |
| 18. Account Number | Enter the account number, which is normally listed on the statement. Contact the appropriate financial institution for help locating it. |

Fund and Account Type

In row

20. Fund Type (rows 20 and 21) Check the appropriate fund type. If this is a Continent Account, enter the DOA authorized amount for this specific account.
22. Space Provided If applicable, enter other fund type from row 21.
23. Account Type (rows 23 and 24) Check the appropriate account type.
25. Space Provided If applicable, enter other account type from row 24.
26. Special Consideration Accounts (If Applicable) (rows 26 and 27) If the account is Sales Tax Payable, State Collection, Safety Glass, or Other, which may include Indigent Receivables, etc., check the appropriate box.
28. Space Provided If applicable, enter other special consideration account type from row 27.

Additional Certificate of Deposit Information

In row

30. Start Date / Maturity Date Enter the beginning and maturity dates of the certificate of deposit.
31. Insured by Depository Insurance / Insured Value If the funds are deposited with an insured financial institution (e.g., FDIC), enter the limits of the insurance policy.
32. Insured Valued Per If the funds are insured, identify if the insurance is based on account or account holder. Verify this information with the financial institution.
33. CD Type Negotiable CDs are securities that normally are sold in \$1 million dollar blocks; these can be traded in a secondary market.
Non-negotiable CDs are time deposits that are placed by depositors directly with a financial institution and may be subject to penalties if redeemed before the maturity date. Non-negotiable CDs are nontransferable.

If collateral is required, supply the following information:

In row

35. City and State Where it is Kept Enter the city and state where the collateral is physically located.
36. Name of Owner Enter the name as it appears on the financial instrument.
37. Market Value Enter the market value of the collateral on June 30. The market value is defined as the expected amount a seller will receive for the securities in the open market.
38. Collateral Type (rows 38 and 39) Check the type of collateral. If collateral is "other," specify the type in the blank space provided in row 39.

Account Reconciliation

In row

42. Bank Balance Enter the bank statement balance of the account on June 30. This value is used as part of the sum total of all "Funds Cash and/or Bank Balances" on F-80015, rows 17-30, for this fund type.
43. Cash on Hand Enter the dollar value of the physical cash for this account. This value is used as part of the sum total of all "Funds Cash and/or Bank Balances" on F-80015, rows 17-30, for this fund type.

44. Outstanding Checks Enter the value of the checks written against this account and not yet cleared the bank as a negative amount. Use this value as part of the sum total of all "Outstanding Checks" on F-80015, row 31.
45. Deposits in Transit Enter the value of the deposits collected on this account but not included in the bank balance on the statement. Use this value as part of the sum total of all "Deposits in Transit" on F-80015, row 32.
46. Interest The amount of interest earned but not reflected in the bank balance statement as of June 30. Use this value as part of the sum total of all "Interest" on F-80015, row 33.
47. Vouchers in Process Enter the amount of receipts, withdrawals, advances, etc., that have replaced actual cash in the account on the Itemized Listing Worksheet on page 2. The total amount from page 2 will be inputted into this field. Use this value as part of the sum total of all "Vouchers in Process" on F-80015, row 34.
48. Space Provided (rows 48-52) Enter and specify any other reconciling items not reflected in any of the other rows. Use this value as part of the sum total of all "Other" on F-80015, rows 35-38.
53. Reconciled Balance This field automatically calculates and is the sum of rows 42-52. This should equal the Book Balance (row 55). This value is part of the sum total of the "All Funds Reconciled Balance" on F-80015, row 39 and "Cash and Cash Items Total" on F-80013, row 46.
54. Book Balance Enter the balance of the cash account on June 30 per the accounting records. This must equal row 53. This value is part of the sum total of all on F-80015, row 54, "Book Balance Total."
55. Reconciled Must Equal Book INFORMATIONAL: This line shows if the Reconciled Balance (row 53) equals the Book Balance (row 54).