

Cash and Investments – Restricted Disclosure

Agency Code: _____ Agency Title: _____

90.40.20.B Cash and Investments Restricted Disclosure

1. GL Code 1140 Restricted Cash and Investments - Current Operations

Per SAAM Subsection 75.40.20, GL Code 1140 is used to record restricted cash and investments held by escrow agents and trustees that will be used in current operations for the payment of current liabilities. Examples include amounts held pursuant to a third party agreement that will be expended for current operations and amounts held to liquidate a current liability such as the retained percentage of contracts payable.

Please provide details about the balance in AFRS in GL Code 1140 at June 30.

| Account | Amount | Describe the restriction |
|---------|--------|--------------------------|
| | | |

2. GL Code 1240 Restricted Cash and Investments – Noncurrent

Per SAAM Subsection 75.40.20, GL Code 1240 is used to record cash and investments held by escrow agents and trustees that are restricted and will not be used in current operations. Examples include amounts held pursuant to an advance refunding agreement; amounts restricted by debt covenant for the acquisition or construction of noncurrent assets; or amounts held in trust pursuant to a third party agreement that will not be used in current operations.

Please provide details about the balance in AFRS in GL Code 1240 at June 30.

| Account | Amount | Describe the restriction |
|---------|--------|--------------------------|
| | | |

3. GL Code 1150 Cash with Fiscal Agents

Per SAAM Subsection 75.40.20, GL Code 1150 is used to record cash deposited with fiscal agents for the payment of state obligations. Amounts held **may be** restricted.

Please provide details about the balance in AFRS in GL Code 1150 at June 30.

| Account | Amount | Is this amount restricted? | | If yes, describe the restriction. |
|---------|--------|----------------------------|-----|-----------------------------------|
| | | No | Yes | |
| | | | | |

Cash and Investments Restricted Disclosure – concluded

4. Unspent bond proceeds

Does your agency have unspent bond proceeds in AFRS cash and investment balances at June 30 (other than amounts already disclosed in #1-3 above)?

No ___ Yes ___ If yes, please provide the following information:

| Account | GL Code | Amount | Comment (optional) |
|---------|---------|--------|--------------------|
| | | | |

5. Other Externally Restricted Cash & Investments

Does your agency have other cash and investment balances held **in a local account** at June 30 that are not available for use in operations because of an **external restriction** (other than the amounts disclosed in #1-4 above)?

Examples include cash and investments held in a bank account outside the treasury for future debt service payments or retainage; cash and investments not held by a third party such as an escrow/trustee/fiscal agent.

No ___ Yes ___ If yes, please provide the following information:

| Account | GL Code | Amount | Describe the external restriction |
|---------|---------|--------|-----------------------------------|
| | | | |