

SOLE CUSTODY REPORTING

Application User Manual



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I. Application Navigation

A. Online Services Sign-On

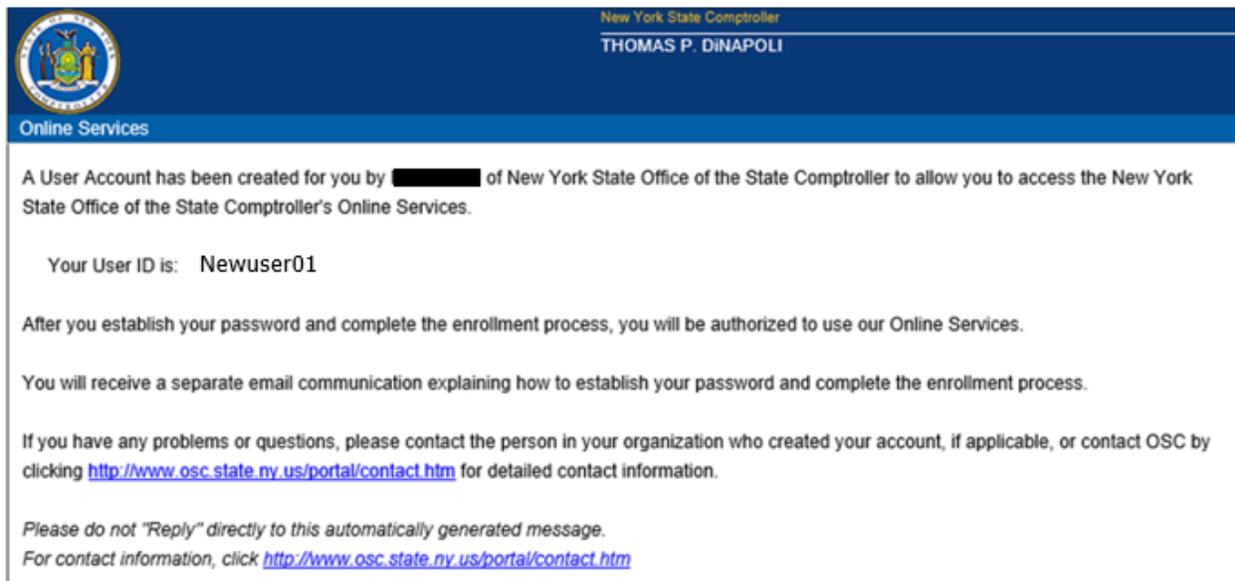
<https://www.osc.state.ny.us/online-services>

Existing Users

Log in and enter your credentials. If you forgot your credentials, click I Forgot My User ID and/or I Forgot My Password to recover your credentials.

New Users

To request an account be created, contact the Office of the State Comptroller's Bureau of Financial Reporting and Oil Spill Remediation (OSC BFR) at (518) 474-3277 or finrep@osc.ny.gov. Once an account has been created for you, it must be activated before you can access the Sole Custody Reporting Application. You will receive two automated emails from the system as shown below. One email will contain your User ID and the other will contain a temporary password.





Online Services

Your Password has been reset for you by [REDACTED] of New York State Office of the State Comptroller to allow you to access the New York State Office of the State Comptroller's Online Services.

Your temporary password is: 2Uj3k5yX

To use the New York State Office of the State Comptroller's Online Services, please login with new password and you will be asked to change your password at the following secure website:

<https://onlineservices.osc.state.ny.us/Enrollment/protected/>

If you have any problems or questions, please contact us by clicking <http://www.osc.state.ny.us/portal/contact.htm> for detailed contact information.

Please do not "Reply" directly to this automatically generated message.

For contact information, click <http://www.osc.state.ny.us/portal/contact.htm>

1. Click the link in the email with the temporary password to be brought to the login page.
2. Once you have reached the login page, sign in with your User ID and temporary password.
3. On the Identity Validation screen, enter your first and last name, then click Validate.
4. On the Change Password screen, enter your temporary password in the field labeled "Current Password" and then enter the password you wish to use in the remaining fields.
5. Click Update.
6. When prompted, choose and answer two secret questions (*Note: these questions will be used in the event you need to recover your password or otherwise validate your identity*).
7. Click Update.

Web browsers

Our website and online services support Internet Explorer 11 and Google Chrome.

JavaScript

You must enable JavaScript for your browser to work with our website. Most browsers come with JavaScript already enabled. If JavaScript is disabled in your browser, you can enable it by changing your browser settings. To learn how, visit your web browser's help center and search for "enable JavaScript."

Cookies

Cookies are small text files stored in your browser. They help improve site performance for returning visitors, but they don't contain personal information or compromise your privacy or security. Most browsers store cookies by default, so they are already enabled for you. Cookies must be enabled for our online services to work properly. To learn how to manage your cookies, visit your web browser's help center. See our [Privacy and Links Policies](#) for more information about the use of cookies on our website.

B. Topics and Navigation

Welcome to Online Services

- Dashboard – contains links to the applications you have access to, announcements, and user information
- Announcements – direct link to announcements
- User Information – view and edit your profile information, or change your password or secret questions and answers
- On the blue Online Services line, click on Online Services to view two drop down menus: Apps – will list all Online Services applications; and User ID – provides a logout option

Sole Custody Reporting

- To enter Sole Custody Reporting, read and check the I Agree box
 - Report Year Selection – begin reporting process for the current year (status Open) or view prior years' reports (status View Only)
 - Reporting Entity Selection – the departments available to you will be displayed only if permission is to more than one department
 - Report Selection – select an existing report, create a new report, or associate a financial instrument created by another user for one of your reports
 - Report Home – see below
 - Sole Custody Activities and Reconciliation – enter deposits, disbursements, book and bank reconciliations
- Contact Us – sends an email to OSC's Bureau of Financial Reporting and Oil Spill Remediation's (OSC BFR) shared mailbox
- Resources
 - Glossary – terms and definitions (Ctrl + F will bring up search)
 - Sole Custody USER Manual – Step by step instructions

Report Home

- Left hand panel – Reporting Year, Entity Name, Master Key and Report information such as name, number, and status
- Jump to...use these shortcuts to quickly navigate between pages
- To-Do List – list of what needs to be completed. A ✓ indicates that it is complete.

II. Department Reporting

From the Online Services Dashboard

1. Click Sole Custody Application to open the reporting tool.
2. Click the I Agree box.
3. Select the Reporting Year.

From the Reporting Entity Selection page

4. If only one department is available to you, it will automatically be displayed in the navigation panel.
5. If your department has been designated a Proxy department, then you will see multiple departments listed. Choose the department for the report(s) that you will be completing.

Report Selection page

- The report totals and statuses appear at the top.
 - Not Started – Report has not been accessed
 - Started – Report has been worked on, but is not ready for review
 - Ready For Review – Preparer has completed the report and it is ready for review
 - OSC Review – The reviewer has certified the report, and the department can no longer make changes to the report. If a change needs to be made, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov to have the report reopened
 - Closed for Reporting Year – Report can no longer be changed
- Financial instruments for your department, which have **not** been associated to a report, are displayed next.
- Existing reports will be listed next.
- The option to create a new report is at the bottom.

A. Existing Reports

For existing sole custody reports, the account information will roll forward from the prior year. Select the report you wish to work on. On the Report Home, the following report information is displayed for the current fiscal year ending March 31:

- Department Name and Code
- Business Unit
- Reporting Year
- Report Master Key (*This is a unique number that will always be attached to the report from year to year*)
- Report Master Status
 - a. Active
 - b. To Be Closed Following Reporting Year – The preparer has marked the report to be closed and that this is the last report that will be filed.
 - c. Closed – The report was closed in a prior year.
- Report Name – click to edit or verify
- Report Number – click to edit or verify
- Financial Instrument (See notes 1 and 2 for closing information and note 3 for changes)
 - ID (account) Number
 - Instrument Name (optional)
 - Institution Name
 - Type of Account (checking, savings, CD, etc.)
 - Status of Account
 - i. Open
 - ii. Closed
 - iii. Work in Progress – For 2021 only, departments will have the ability to update their financial instrument information. This status indicates that the financial instrument needs to be activated.

*Note 1: For single instrument reports, if the Bank Account has been **closed** during the fiscal year, continue on to the next section. For the account to be considered closed, the ending book and bank balances must be zero. Once the report has been marked ready for certification, choose "Close this Report after the Reporting Year." Section XIV.4.B of the Guide to Financial Operations (GFO) outlines the procedures that all State agencies must use when establishing or closing bank accounts.*

<https://www.osc.state.ny.us/agencies/guide/MyWebHelp/#XIV/4/B.htm>

*Note 2: For multiple instrument reports, to close one bank account but not the report, continue on to the next section. For the account to be considered closed, the ending bank balance must be zero. Once it is zero, a **close** link will appear on the Report Home page, next to the instrument. Click the link to close the bank account.*

Note 3: If the financial instrument's information is incorrect, or has been changed during the fiscal year, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov.

- Statutory Reference – click to edit or verify the law that established the fund, revenue source, or program. Maximum characters 1000.
- Purpose – click to edit or verify the brief description of the use of the account (examples: "Temporary holding account for revenues until transferred to the State Treasury" or "To account for the personal moneys of patients held in trust of the facility"). Maximum characters 1000.
- Revenue Description – click to edit or verify (examples: fines, fees, tuition, etc.). Maximum characters 1000.
- Disbursement Description – click to edit or verify (examples: transfer to treasury fund 10050, refunds, operating expenses, etc.). Maximum characters 1000.

Click the green Click to Verify buttons to verify the accuracy of the information, or to make edits. These fields cannot be left blank. All six fields must be verified prior to the report being ready for certification. Upon verification, the green buttons will turn blue and say Verified (click to edit). Once all items are verified, continue to the [Sole Custody Activities and Reconciliation](#) section.

If there are any questions on this information, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov.

B. New Reports

From the Report Selection Dashboard

1. Click Create Report.
2. Enter the following information:
 - Report Number
 - Report Name
 - Statutory Reference
 - Purpose
 - Revenue Source
 - Disbursement Type
3. Click Save and Close.
4. Select the new report from the list on the Report Selection page.

5. Click [Create a Financial Instrument](#) at the bottom of the home page – see below to create new financial instrument.
6. Click the green Click to Verify buttons to verify the accuracy of the information, or to make edits. These fields cannot be left blank. All six fields must be verified prior to the report being ready for certification.
7. Continue to the [Sole Custody Activities and Reconciliation page](#).

C. Instruments

Associate an Instrument

If an instrument is created on your department’s behalf from another report’s transfers between sole custody accounts, you will need to associate that instrument to a report. On the Report Selection page, if there are any unassociated financial instruments, the message *“You have one or more Financial Instruments that need to be associated with a Report”* will be displayed.

1. Click the link to view the financial instrument(s).
2. If the financial instrument is for a new report, create the report first.
 - a. Click the create report for this instrument link
3. To associate the instrument to an existing report
 - a. Click on associate with existing report link
 - b. Then click on the report the financial instrument belongs to.
4. If the instrument is not a valid instrument
 - a. Click this is not my instrument
 - b. Add an explanation and click send to send an email to OSC BFR.

Create New Financial Instrument

1. Enter the instrument ID number (bank account number or fund number for STIP investments).
2. Select the institution name from the drop down list. If the name of the institution does not appear in the list, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov to have it added.
3. Enter the instrument name (optional).
4. Select the instrument type.
5. Click Save.
6. Click Activate to use immediately or Don’t Activate to edit information later.

If you choose Don’t Activate, there will be a section called Financial Instruments Requiring Activation just above the department information on the report home page. Click Edit to change or Activate to use the instrument in the report. The report cannot be finalized without an active financial instrument.

If you need to have more than one instrument on a report, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov.

III. Sole Custody Activities and Reconciliation

The Sole Custody Activities and Reconciliation page is separated into two sections, Deposits & Disbursements and Composition of Account Balance & Account Reconciliation. You can enter each section by clicking on the individual links, or click the Sole Custody Activities and Reconciliation button for a step-by-step walk through of the reporting process. At any time, click Close to return to the main Sole Custody Activities and Reconciliation page, or click Next to proceed.

At the top of all pages in this section will be the four reported balances and their current calculated amounts. These must all agree before the report can be finalized. A red X indicates that the balance does not agree to the ending balance, a green ✓ indicates that it is in agreement.

 Total Book Balance 0.00	 Total Adjusted Book Balance 0.00	 Total Reconciled Bank Balance 0.00	 Ending Balance 2.00
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A. Deposits and Disbursements

Deposit and disbursement activity should come from your book information, not the bank statements.

1. Adjustments to Opening Balance

This should only be used for errors in the prior year's reported ending balance. To make adjustments to the opening balance:

- Click Yes.
- Enter a reason for the adjustment.
- Enter the amount.
- Click Save.
- Repeat the steps as necessary.
- Click Close to return to the Sole Custody Activities and Reconciliation page, or click Next to proceed.

2. Add Deposits

The deposit section breaks all revenues into the following categories:

- **Deposits from other Sole Custody Reports** – any deposit received from another sole custody **bank account** not included on the report. If multiple bank accounts are reported on one report, transfers between those bank accounts are NOT reported to avoid double counting. Only the report's initial deposit and final disbursement should be reported.
- **Deposits from State Treasury** – any revenues received from the State's general checking bank account (example: OSC Cash Management transfers money to fund your sole custody bank account). Deposit amounts should be listed separately by SFS fund number.
- **Other Deposits** – any other deposits not received from another sole custody bank account or from the State Treasury (examples: interest, fees, or fines).
- **Deposit Adjustments (to Opening Balance)** – any errors to the prior year's reported ending balance detected after the report had been finalized for the reporting year. Positive adjustments will be added to the current year's deposits (example: adding error).

Deposits from other Sole Custody Reports

If you didn't receive deposits from other sole custody accounts, click No, then Next.

If you did receive deposits from other sole custody accounts, click Yes and complete the steps listed below. Identify spending by sole custody bank account number and dollar amount(s) that the deposits were received from. Separate entries are required for deposits received from different sole custody accounts.

1. For single bank account reports, your bank account is displayed. For multiple bank account reports, choose the one that applies. If multiple bank accounts exist for this report, transfers between them are NOT reported to avoid double counting.
2. Select the instrument that the deposit came from. If the instrument is not listed, you can [create the instrument](#). The sending department, bank account number, and institution are needed. Amounts from the same account should be reported in total.
3. Enter the amount.
4. Click Save.
5. Repeat steps 1 through 4 as necessary.

IMPORTANT: If multiple bank accounts are being reported on one sole custody report, DO NOT INCLUDE deposits and disbursements between these accounts to avoid double counting.

A summary is displayed at the bottom. If an error is made, click Delete and reenter. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Deposits from State Treasury

If you didn't receive any deposits from the State's general checking account, click No, then Next.

If you did receive any deposits from the State's general checking account, click Yes and complete the steps as follows:

1. Select the fund the deposit was received from. Deposit amounts should be separately listed by SFS fund number. Amounts for the same fund should be reported in total.
2. Enter the amount.
3. Click Save.
4. Repeat steps 1 through 3 as necessary.

A summary is displayed at the bottom. If an error is made, click Delete and reenter. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Other Deposits

If you didn't receive other deposits, click No, then Next.

If you did receive other deposits, click Yes and complete the steps as follows:

1. Enter the purpose for the deposit.
2. Enter the amount.
3. Click Save.
4. Repeat steps 1 through 3 as necessary.

A summary is displayed at the bottom. If an error is made, click Delete and reenter. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

The **Total Deposits** line on the Sole Custody Activities and Reconciliation page is automatically calculated based on the above information plus the positive adjustments to opening balance.

If there are any questions on this information, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov.

3. Add Disbursements

Just like deposits, the disbursement section breaks all disbursements into the following categories:

- **[Disbursements to other Sole Custody Accounts](#)** – any disbursements paid to another sole custody bank account. If multiple bank accounts are reported on one report, transfers between those bank accounts are NOT reported to avoid double counting.
- **[Disbursements to the State Treasury](#)** – any disbursement made to the State’s general checking account (example: OSC Cash Management sweeps from your sole custody bank account). Disbursement amounts should be separately listed by SFS fund number. Amounts for the same fund should be reported in total. When determining the SFS fund, it should be the fund the money ultimately ends up in (example: a transfer to the State Treasury fund 10050, which is then allocated to fund 22311. Use fund 22311).
- **[Other Disbursements](#)** – any other disbursements not sent to another sole custody bank account or to the State Treasury (examples: refunds, personal expenses of inmates and patients, etc.) Report this category by major disbursement type.
- **[Disbursements Adjustments \(to Opening Balance\)](#)** – any errors to the prior year’s reported ending balance detected after the report had been finalized for the reporting year. Negative adjustments will be added to the current year’s disbursements.

[Disbursements to other Sole Custody Accounts](#)

If you didn’t make any disbursements to other sole custody accounts, click No, then Next.

If you did make disbursements to other sole custody accounts, click Yes and complete the steps listed below. Identify spending by sole custody bank account number and dollar amount(s) that the disbursements were sent to. Separate entries are required for disbursements sent to different sole custody accounts.

1. For single bank account reports, your bank account is displayed. For multiple bank account reports, choose the one that applies. If multiple bank accounts exist for this report, transfers between them are NOT reported to avoid double counting.
2. Select the instrument that the disbursement went to. If the instrument is not listed, you can [create the instrument](#). The receiving department, bank account number and institution are needed. Amounts from the same account should be reported in total.
3. Enter the amount.
4. Click Save.
5. Repeat steps 1 through 4 as necessary.

IMPORTANT: If multiple bank accounts are being reported on one sole custody report, DO NOT INCLUDE deposits and disbursements between these accounts to avoid double counting.

A summary is displayed at the bottom. If an error is made, click Delete and reenter. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

[Disbursements to the State Treasury](#)

If you didn’t make any disbursements to the State’s general checking account, click No, then Next.

If you did make disbursements to the State’s general checking account, click Yes and complete the steps as follows:

1. Select the fund the disbursement was made to. Disbursement amounts should be separately listed by SFS fund number. Amounts for the same fund should be reported in total.
2. Enter the amount.
3. Click Save.
4. Repeat steps 1 through 3 as necessary.

A summary is displayed at the bottom. If an error is made, click Delete and reenter. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Other Disbursements

If you didn’t make other disbursements, click No, then Next.

If you did make other disbursements, click Yes and complete the steps as follows:

1. Enter the purpose for the disbursement.
2. Enter the amount.
3. Click Save.
4. Repeat steps 1 through 3 as necessary.

A summary is displayed at the bottom. If an error is made, click Delete and reenter. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

The Total Disbursements line on the Sole Custody Activities and Reconciliation Summary page is automatically calculated based on the above information plus the negative adjustments to the opening balance.

If there are any questions on this information, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov.

B. Composition of Account Balance and Account Reconciliation

This section is for the reconciliation and balancing of book and bank balances as of March 31.

1. Calculation of Total Book Balance

The Book Balance is made up of the following components:

- **Ending Cash Balance** – This is the report’s total book balance as of March 31. It represents all bank accounts, except investments and SFS STIP investment funds (7xxxx). Money associated with certificates of deposit should be included in the ending cash balance not investments.
- **SFS STIP Investment Funds (7xxxx)** – As the State of New York gets a better interest rate in the State’s general checking bank account, some excess sole custody money may be transferred within the SFS to funds starting with a 7 to be invested in STIP. These amounts should equal the ending fund balance of the SFS fund numbers that start with a “7” on the NYGL0219 report (Fund Cash Balance after Check Writing) as of March 31.
- **Investments** – Depending on your department, your investments are reported in summary, total Fair Value amount, or in detail. For departments that report investments in detail, investments must be reported as follows for EACH Investment Type:

- **Investment Type** – The name of the investment instrument (example: U.S. Treasury Bills) and should be chosen from the drop down list provided. If necessary, choose Other and type in the investment type. **NOTE:** Certificates of Deposit are not considered investments and should be included in the reported cash balance.
- **Fair Value Amount** – The amount at which the investment could be sold for in an active market as of the date reported (March 31).
- **Investment Credit Rating** – Indicates the credit quality of the particular investment as of the date reported (March 31). This rating should be expressed in terms of the credit ratings issued by nationally recognized statistical rating organizations (enter the appropriate fair value amount associated with each credit rating).
- **Investment Classification** – Classification of investments based on the party that holds/owns the investment. They are classified as follows (enter the appropriate fair value amount associated with each investment classification):
 1. Insured or registered, with securities held by the entity or its agent in the entity's name.
 2. Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.
 3. Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the entity's name.
- **Investment Maturity Years** – The length of time in years from the date of purchase to the maturity date that the investment is held (enter the appropriate fair value amount associated with each maturity category).
- **Fair Value Level** – The level is determined based on the inputs used to calculate the Fair Value Amount and are classified as follows (enter the appropriate fair value amount associated with each fair value level):
 1. Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
 2. Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.
 3. Level 3 inputs are unobservable inputs for an asset or liability.

Ending Cash Balance

- If you do not have an ending cash balance to report, click No, then Next.
- If you do have an ending cash balance to report, click Yes and enter the amount. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

SFS STIP Investment Funds (7xxx)

- If you do not have STIP Investments, click No, then Next.
- If you do have STIP Investments, click Yes.
 1. Select the STIP Fund from the drop down menu, and enter the amount.
 2. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Investments

- If your report has no investments associated with it, click No, then click Next.

- If your department reports investments in summary, click Yes.
 1. Enter the Fair Value Amount.
 2. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.
- If your department reports investments in detail, click Yes, click Add Investment, and continue to the Investment Details page.
 1. Select Investment Type from the drop down box. If necessary, choose Other and type in the investment type. NOTE: Certificates of Deposit are not considered investments and should be included in the reported cash balance.
 2. Enter the Fair Value Amount.
 3. Complete each reporting category: Investment Credit Rating, Investment Classification, Investment Maturity Date, and Fair Value Level for each Investment Type associated with your report. Each reporting category must total the Fair Value Amount reported for that Investment Type. See the glossary for definitions of these terms. HINT: Make sure each reporting category has a green V at the bottom after entering all relevant information. If a reporting category does not total the Fair Value Amount entered in step 2, it will not have a green V.
 4. Click Save to save incomplete data or click Save and Close to save and return to the Investments page where additional investments can be entered.

After each Investment Type is selected and the Investment Details page is complete, the Investment Type, Fair Value Amount, and Status will be shown. If the Status is “Out of Balance”, the Investment Details page must be updated. Click Edit, then review each reporting category. HINT: Look for a reporting category that does not have a green V at the top.

When all investments are entered and the status is “In Balance” for each Investment Type, click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

2. Calculation of Total Adjusted Book Balance

The Adjusted Book Balance is made up of the following components:

- **Unreconciled Book Balance** – the report's book balance as of March 31 before final adjustments. It should include all money associated with all bank accounts, investments and SFS STIP investment fund.
- **Bank Interest Not Recorded** – interest earned as of March 31 not included in the Unreconciled Book Balance.
- **Adjustments to Book Balance** – other transactions not included in the Unreconciled Book Balance incurred as of March 31 (examples: a returned check or a deposit not recorded).

Unreconciled Book Balance

- If you do not have an unreconciled book balance, click No, then click Next.
- If you do have an unreconciled book balance, select Yes and enter the amount. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Bank Interest Not Recorded

- If you do not have any bank interest that has not been recorded, click No, then click Next.

- If you do have bank interest that has not been recorded, click Yes and enter the amount. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Adjustments to Book Balance

- If you do not have adjustments to the book balance, click No, then click Next.
- If you do have adjustments to the book balance, click Yes and enter the amount and reason. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Refer to Section XIV.4.C of the Guide to Financial Operations (GFO) for procedures for completing a bank reconciliation. This link will take you to the GFO:

<https://www.osc.state.ny.us/agencies/guide/MyWebHelp/#XIV/4/C.htm>

3. Calculation of Total Reconciled Bank Balance

The calculation of Total Reconciled Bank Balance is made of the following components:

- **Bank Account Balances** – the March 31 balance per the bank statement for all bank accounts, including investment accounts and certificates of deposit associated with this report.
- **Deposits in Transit** – deposits included in the book balance, but not reflected at the bank.
- **Outstanding Checks** – the amount of checks issued as of March 31, but not paid by the bank.
- **Adjustments to Bank Balance** – book to bank reconciling items, except outstanding checks and deposits in transit.
- **Total Invested in STIP** – money invested in STIP which should equal the ending cash balance on the NYGL0219 report (Fund Cash Balance after Check Writing) of the SFS fund numbers that start with a “7” as of March 31.

Bank Balances All Instruments

All bank accounts associated with the report will be listed.

1. Enter the March 31 balance per the bank statement for all accounts, including investment accounts and certificates of deposit associated with this report. If the bank balance is zero, enter zero. **Do not leave the field blank.**
2. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Deposits in Transit

- If you do not have deposits in transit, click No, then click Next.
- If you have deposits in transit, click Yes and enter the amount. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Outstanding Checks

- If you do not have outstanding checks, click No, then click Next.
- If you have outstanding checks, click Yes and enter the amount. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Adjustments to Bank Balance

- If you do not have adjustments to the bank balance, click No, then click Next.
- If you do have adjustments to the bank balance, click Yes and enter the amount and reason. Click Next to continue or Close to go back to the Sole Custody Activities and Reconciliation page.

Total Invested in STIP

This will automatically be populated, if applicable, from the SFS STIP Investment Fund section above in the Calculation of Total Book Balance.

4. Calculated Report Summary

The beginning balance is rolled forward from the prior year's ending balance. Total deposits and total disbursements are automatically populated based on the information previously entered.

In order to submit the report, the "Total Book Balance", "Total Adjusted Book Balance," and the "Total Reconciled Bank Balance" MUST EQUAL the "Calculated Report Summary's Ending Balance". Review all reconciliation activity. All balances must have a green ✓ in order to mark the report ready for certification. A red X indicates that the balance does not agree.

5. Attachments

Attach the bank statement(s) and bank reconciliation as of March 31. Also include deposits in transit or outstanding checks if applicable.

1. Select the file you wish to upload and click Open. Acceptable file types are PDF, Text, Excel, Word and PowerPoint.
2. Click Save to List to save the attachment.

All attachments will be shown in the Current Document List. There is no limit to the number of attachments that the user can add.

6. Add Comments

Add any additional information needed to be communicated about the report. We also welcome any suggestions for improvement to the application and reporting process.

If there are any questions on this information, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov.

7. Closing a Report

If this is the final submission for this report, all of the following must be zero:

- Total Book Balance
- Total Adjusted Book Balance
- Total Reconciled Bank Balance
- Ending Balance
- All Bank Account Balances (these cannot be blank)
- The report has been marked ready for review (see Report Review)

At the bottom of the Report Home page, click Close This Report after the Reporting Year and confirm. The report master status will change to be closed after reporting year.

C. Report Review

1. Preparer

Once all target balances have a green ✓ and each bank balance has an amount, the Finalize button will appear at the top of the Report Summary and Sole Custody Activities and Reconciliations pages. The preparer must mark the report ready for review.

1. Complete the preparer name, phone number, and email fields.
2. Click This Report Is Ready For Review.

Note: The preparer can no longer make any changes to the report, except on the home page to mark the report as closed or to return the report to start. Returning a report to start status will allow edits to be made, then the report will need to go through the review process again.

2. Reviewer

The reviewer must log in and certify the report. On the Report Selection page, reports with a status of Ready for Review can be certified.

1. Click on the report to review the submission.
2. After the reviewer is satisfied that all of the information is correct, on the Report Home page, click Finalize.
3. Complete the reviewer name, phone number, and email fields.
4. Click Review Of This Report Is Complete. This Report Is Ready For Submission To OSC.

Note: Once the report is certified and submitted to OSC, it can no longer be edited. If needed, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov.

If there is an error on the report, at the bottom of the Report Home page, click the return this Report to Started status to have corrections made. At this point, the preparer can make the needed changes and recertify the report.

If there are any questions on this information, contact OSC BFR at (518) 474-3277 or finrep@osc.ny.gov.

D. Unified Court System Ending Balance Categories (UCS use only)

Your ending balance will need to be reported for the following categories:

State
County
City

Hint: Non-State Revenues include most fines, the local share of index number revenue, DWI fines, pistol permit fees, etc. Trust monies include bail receipts and civil escrow funds. Both categories of funds are NOT recorded in the SFS and as such will not be credited to the State Treasury.

At the bottom of the Sole Custody Activities and Reconciliation page, click on the Unified Court System Report link and in each category, enter the breakdown of your ending balance. Click Next to continue or click Close to go back to the Sole Custody Activities and Reconciliation page.

IV. Glossary

Adjustments to Bank Balance – Any March 31 book to bank reconciling items, except outstanding checks and deposits in transit.

Adjustments to Book Balance – Any other transaction not included in the unreconciled book balance that was incurred as of March 31 (examples: a returned check or a deposit not recorded).

Adjustments to Opening Balance – Used to record errors to the prior year's report detected after the report had been finalized for the reporting year. Positive adjustments will be added to the current year's deposits; negative adjustments will be added to the current year's disbursements (example: deposit missed).

Attachments – Attachments can be PDF, Excel, Word and other document types. Required attachments are bank statements as of March 31, bank reconciliations as of March 31, a list of outstanding checks and a list of deposits in transit.

Bank Account – A type of sole custody financial instrument, which may include accounts for checking, savings, concentration, controlled disbursements, lock box, money markets, investments and certificates of deposit.

Bank Balances All Instruments – March 31 balance per the bank statement(s) and other financial instruments. The only financial instrument not reported here is SFS STIP investment funds, this amount will automatically be populated from the amount entered in the calculation of total book balance section.

Bank Interest Not Recorded – Any interest earned as of March 31 not included in the unreconciled book balance.

Beginning Balance – Last year's report's ending balance is rolled forward to the current year's beginning balance. This field is not editable.

Business Unit (BU) – SFS business unit that the department code is assigned. This is also the reporting entity that the report will be grouped under for the Comptroller's Annual Report to the State Legislature on State Funds Cash Basis of Accounting.

Certificate of Deposit (CD) – A type of savings account with a fixed interest rate that is usually higher than a regular savings account, a fixed term length (generally between three months and five years) and a fixed date of withdrawal, known as the maturity date. CDs should be reported as part of the ending cash balance, not as an investment.

Certification – Completing the certified by section indicates confirmation that the report is reconciled, accurate and in compliance with section 8 and 116 of the State Finance Law.

Checking Account – A bank account that allows checks to be written from it.

Comments – The comment section should be used to provide additional information.

Concentration Account – A main bank account with a group of sub-accounts. These sub-accounts are usually controlled disbursement accounts, which are automatically funded by the concentration account.

Contact Us – For questions, use Contact Us to send an email to OSC, Bureau of Financial Reporting and Oil Spill Remediation.

Control Disbursement Accounts – A checking account that is funded by the associated concentration account to maintain a zero balance at the end of the business day.

Create a Report – To enter a new sole custody report, use the “create a report” wizard.

Custom Reporting Entity – Within the sole custody application, there are non-SFS departments that will act like an SFS department. A custom reporting entity must be assigned to an SFS department code (example: BFR_001, Treasury Division filing for WCB).

Data Extract – Reports and Excel files available to the user.

Delegated Administrator – A department’s staff member who has been given the authority to provide security to others in their department.

Department ID – SFS department codes that are used to group sole custody reports for security purposes. Individuals are assigned to a department ID in order to provide them with view and update access to sole custody reports.

Department Name – The SFS department name for the department ID.

Deposit from Other Sole Custody Reports – Any deposit received from another sole custody bank account not included on the report. If multiple bank accounts are reported on one report, transfers between those bank accounts are NOT reported to avoid double counting. Only the report’s initial deposit and final disbursement should be reported.

Deposit from State Treasury – Any revenues received from the State’s general checking bank account (example: OSC Cash Management transfers money to fund your sole custody bank account). Deposit amounts should be separately listed by SFS fund number.

Deposits in Transit – Deposits included in the book balance, but are not reflected at the bank.

Deposits Other – Any other deposits not received from another sole custody bank account or from the State Treasury (examples: interest, fees, or fines).

Disbursement to Other Sole Custody Reports – Any disbursements paid to another sole custody bank account not included on the report. If multiple bank accounts are reported on one report, transfers between those bank accounts are NOT reported to avoid double counting. Only the report’s initial deposit and final disbursement should be reported.

Disbursement to State Treasury – Any disbursement made to the State’s general checking bank account (example: OSC Cash Management sweeps from your sole custody bank account). Disbursement amounts

should be separately listed by SFS fund number. When determining the SFS fund, it should be the fund the money ultimately ends up in (example: a transfer to the State Treasury fund 10050, which is then allocated to fund 22311. Use fund 22311).

Disbursements Description – Source of disbursements that are included on the report (examples: refunds, operating expenses, or transfers to the State Treasury). For transfers to the State Treasury, please always include the fund number. If a transfer is initially made to one fund, then moved to another fund, please include both funds (example: transfer to the State Treasury fund 10050, then allocated to fund 22311). This field is editable by the user and must be confirmed every year.

Disbursements Other – Any other disbursements not sent to another sole custody bank account or to the State Treasury (examples: refunds or personal expenses of inmates or patients).

Ending Cash Balance – The report’s total book balance as of March 31. It represents all funds except investments and SFS STIP investment funds (7xxxx). Money associated with certificates of deposit should be included in the ending cash balance not investments.

Fair Value Amount – The amount at which the investment could be sold for in an active market as of the date reported (March 31).

Fair Value Level – Level of inputs used to calculate the fair value amount and are classified as follows:

- Level 1 inputs are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date (March 31).
- Level 2 inputs are inputs – other than quoted prices included within Level 1 – that are observable for an asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for an asset or liability.

Financial Instrument – A financial instrument can be a bank account, investment account, SFS STIP investment fund, or information obtained from a financial statement.

Financial Instrument Type – Category for the financial instrument (examples: checking account or certificate of deposit).

Financial Statement – A financial statement is a formal record of financial activities and position. Financial statements are sometimes used to obtain sole custody activity (example: NYS’s college savings plans).

Fund Description – SFS fund name (example: fund 10050, State Purposes Account).

Fund Code – SFS fund number (example: 10050).

Instrument – An instrument is a financial “account” (examples: checking account, savings account, money market account, lock box, investment, or SFS STIP investment fund). Each instrument must be associated with one, and only one, report. Each report must have at least one instrument associated with it. In certain cases, multiple instruments may be associated with one report. These cases are defined and controlled by the Bureau of Financial Reporting and Oil Spill Remediation. An instrument can only be owned by one department. A department can create an instrument but it must be associated with a report. Generally, each report has one instrument associated with it.

Instrument ID Number – Account number associated with the financial instrument. For SFS STIP investment fund (7xxxx), please use the fund number.

Instrument Name – User defined name (examples: ACH deposit or credit cards).

Institution – Name of the bank, investment group, etc. If you do not see the institution name you need, please contact OSC from the Contact Us link to have the institution name added.

Investment Credit Rating – Indicates the credit quality of the particular investment as of the date reported (March 31). This rating should be expressed in terms of the credit ratings issued by nationally recognized statistical rating organizations.

Investment Classification – Classification of investments based on the party that holds/owns the investment. They are classified as follows:

- Insured or registered, with securities held by the entity or its agent in the entity's name.
- Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the entity's name.
- Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the entity's name.

Investment Maturity Years – The length of time in years from the date of purchase to the maturity date that the investment is held.

Investment Type – The name of the investment instrument (example: U.S. Treasury bills). **NOTE:** Certificates of Deposit are not considered investments and should be included in the reported cash balance.

Investments – Based on a department ID, users will either enter investment information in total or at a detail level. If investment information is only required at a total level, OSC obtains the department's investment detail from another source.

Lock Box Accounts – Post office box that is accessible by a bank. The bank collects and processes these transactions directly and deposits them into a sole custody account.

Money Market Account – A money market account or money market deposit account is a deposit account that pays interest based on current interest rates in the money markets. The interest rates paid are generally higher than those of savings and checking accounts; however, some banks will require higher minimum balances in money market accounts to avoid monthly fees and to earn interest.

Multiple Financial Institutions – OSC has provided permission to some departments to allow them to include associated financial instruments on a single report (examples: concentration and controlled disbursement accounts or checking account and SFS STIP investment fund). On those reports, deposits and disbursements must only be reported once. Transfers between these financial instruments are eliminated to avoid double counting. Only the report's initial deposit and final disbursement should be reported. Eliminations are the responsibility of the preparer; failure to follow the rules may result in permission being revoked.

Outstanding Checks – Checks issued as of March 31, but not paid by the bank.

Preparer – The person responsible for entering the information into the report.

Proxy Department – A department that is allowed access to sole custody reports assigned to their department ID and other department IDs associated with their department ID (example: A home office department may have their facilities' department IDs associated to their home office department ID).

Purpose – A brief description of what the report is used for (examples: temporary holding account for revenues until transferred to the State treasury or to account for the personal moneys of patients held in trust of the facility). This field is editable by the user and must be confirmed every year.

Report – Department's reporting of sole custody account financial information. Each report should contain financial information for accounts that are for like purposes, where purpose is defined by fund and similar activity. A department can file one or more reports each year. A report must have a least one financial instrument associated with it.

Report Master Key – A system generated unique number that will be permanently associated with a report every year. This field is not editable.

Report Name – Description of the report (example: exam fee account). This field is editable by the user and must be confirmed every year.

Report Number – User defined number (examples: 70054 for an SFS STIP investment fund or last four digits of the bank account associated with the report). This field is editable by the user and must be confirmed every year.

Report Status – Status related to the overall report. This indicates whether or not the report has not been started, started, ready for certification or completed.

Report Year – The relevant fiscal year for the period April 1 through March 31, (example: 2020's report year would be for 4/1/2019 through 3/31/2020). Reports are created annually.

Reporting Entities – SFS departments that can view and update associated sole custody reports.

Revenue Description – Source of deposits (examples: fines, fees or tuition). This field is editable by the user and must be confirmed every year.

Reviewer – The person who certifies that the information on the report is accurate, reconciled and in compliance with sections 8 and 116 of the State Finance Law (Also refer to Certifier).

Savings Account – A savings account is a bank account that may have some limitations on the number of withdrawals.

SFS STIP (Short Term Investment Pool) investment fund (7xxxx) – As the State of New York gets a better interest rate in the State's general checking bank account, some excess sole custody money may be transferred to the SFS in funds starting with a 7 to be invested in STIP. These amounts should equal the

ending fund balance on the NYGL0219 report (Fund Cash Balance after Check Writing) as of March 31. These are only the SFS fund numbers that start with a "7".

Statutory Reference – The law establishing the fund the money is ultimately transferred to, the revenue source or the program. This field is editable by the user and must be confirmed every year.

Transaction – Recording of financial activity such as deposits and disbursements.

Total Deposits – The total deposits is the system calculated sum of all deposit transactions entered on the report.

Total Disbursements – The total disbursements is the system calculated sum of all disbursement transactions entered on the report.

Unassociated Instrument – An instrument not yet associated with a sole custody report. Upon logging into the application, unassociated instruments should be associated with a sole custody report. Any unassociated instruments that remain after the department is locked out of the system for editing will require an explanation to OSC by the creating department.

Unreconciled Book Balance – Sole custody report's book balance as of March 31 before final adjustments. It should include all money associated with all bank accounts, investments and SFS STIP investment fund.