

REPORT OF COLLECTIONS, AO-197

3630

(No. 104 January 2008)

The Report of Collections (RCs), AO-197 provides a uniform method of recording collection of moneys to the Departmental Accounting Office (DAO) for entry into CALSTARS and the remittance to the State Controller's Office (SCO). The RCs will be prepared by a unit/DAO-Accounts Receivable (A/R) unit that receive moneys.

References

CAL Fire Handbook [3726](#), [3765](#)
SAM 8020 – 8023, 8030 – 8034

Forms/Related Documents

Report of Collections [AO – 197](#)
Report of Collections [AO – 197](#) guide card
Report of Collections [AO – 197](#) sample: abatement (vendor)
Report of Collections [AO – 197](#) sample: fire cost recovery / civil
Report of Collections [AO – 197](#) sample: miscellaneous
Report of Collections [AO – 197](#) sample: sales
Report of Collections [AO – 197](#) sample: sales – rule book
Report of Collections [AO-197](#) sample: undeliverable warrants / checks
Report of Collections [AO-197](#) sample: witness fees / subpoena fees
Report of Deposit Guide Card: [STO B/A](#)
Revolving Fund Reimbursements [AO-197a](#)
Revolving Fund Reimbursements [AO-197a](#) guide card
Revolving Fund Reimbursements [AO-197a](#) sample: Revolving Fund
Transfer Receipt [STD 440](#)

RECEIPTS ISSUE FOR MISCELLANEOUS SALES

3630.1

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Per SAM 8020, State Agencies will prepare receipts. The unit will complete a Receipt for Miscellaneous Sales, AO-176 as a receipt for the following transactions:

- All collections of coin or currency received in person.
- All collections from payers who request receipts.
- All collections where a receipt is needed by the payer as a temporary permit pending issuance of a license.

Save a numeric file of copies of receipts and voided receipts for audit purposes.

When cash or checks are received, immediately forward to Unit Finance for safeguarding. Attach AO-176, if prepared.

A STD 440 will be signed by the receiving employee whenever cash or checks not payable to the State Agency are transferred between employees.

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ENDORSEMENTS

3630.2

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Per SAM 8023, "All checks, money orders, and warrants received for deposit will be restrictively endorsed for deposit as soon as possible after receipt, but no later than the end of the working day."

Per SAM 8034.1 and 4, endorsement stamps will contain the below information:

- Checks made payable to CAL FIRE or other State Agencies:

Pay to the order of (Bank Name and Branch Number)
For Deposit Only
California State Treasurer
Dept of Forestry / Fire Protection
Absence of Prior End. Guaranteed

Per SAM 8034.3, endorsement stamps will contain the below information:

- State of California warrants and SCIF checks made payable to CAL FIRE employees:

(Bank Name and Branch Number)
For Deposit Only
California State Treasurer
Per G.C. 17051
Dept of Forestry / Fire Protection

Current endorsement stamps need not be altered or replaced. However, all new or replacement stamps will include the above information.

DEPOSIT REQUIREMENTS (SAM 8032)**3630.3**

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10 working days	Less than \$1,000 in cash or \$10,000 in cash, checks, money orders, and warrants for a unit that has a safe. Less than \$250 in cash or \$10,000 in cash, checks, money orders, and warrants for units that do not have a safe
Next working day	Greater than \$1,000 in cash or \$10,000 in cash, checks, money orders, and warrants for a unit that has a safe. \$250 in cash or \$10,000 in cash, checks, money orders, and warrants for units that do not have a safe
1:30 p.m. on day of deposit	\$100,000 or more contact State Treasurer's Office by email at finserv@treasurer.ca.gov or by telephone at (916) 653-2917. Round to the nearest \$1,000.
As soon as possible	\$5 million or greater. Notify STO of expected amount and date of deposit as soon as possible or one day in advance.

REPORT OF COLLECTIONS (RC)**3630.4**

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The following items must be completed. Using the Report of Collections (AO-107gc) guide card as a reference, complete the following information:

Sheet ___ of ___	1 of 1; 1 of 2; etc.
Location and index	Unit name and index
Period	Date of receipts. The date of the last report through the current date (i.e. 2/3/XX – 2/17/XX)
Accounting Use Only	Leave blank. DAO use only
Field Assigned Number	Assign a field assigned number as described in CAL FIRE 3762.3.1.
Description	The type of payment (cash, cashiers check, check, money order, Controller's or SCIF warrant number) check number and date of check.

Purpose	Show name, if different than the description and the index code if it is different than the location. Attach receipts if listed. All deposits are grouped together under most appropriate type.
Sales:	<p>Timber Sale Permit (RM-21): If the purchase is for resale, the buyer's resale certificate number is REQUIRED. If tax is collected, list the net sale and the tax separately. If the purchase is a Class 3 permit, the name of the timber sale agreement and whether this is a bid deposit or stumpage payment. Attach RM-21.</p> <p>Fire Report: Incident number of the fire report</p> <p>Forest Practice Rules: rule book</p> <p>THP: THP number</p> <p>Lot Sales: Also known as junk sales. List the lot number. Attach any correspondence.</p>
Fire Cost Recovery	Include fire name, incident number (ie CAMEU 000943), fire start date, ARC assigned number, name of the responsible party, original amount (negotiated or full amount listed in the settlement letter), and if this is a full/partial/final payment and the balance owing. Attach Civil Cost Recovery Program Report (LE-32) and AO-176 if issued. If first payment, include the FC-40 A,B, and C and the settlement letter with payment arrangements identified.
Abatement (vendor)	List name, if different than the description. List the type of abatement; duplicate vendor payment; property damage or loss recovery; employee repayment for telephone usage. List abatement coding (refer to CAL FIRE 3762). List the vendor number, document number, and the claim schedule, if known. Attach receipts, if listed, and related correspondence.
Witness Fees / Subpoena Fees	List name, if different than check. Indicate the type of fee received. Enter the date. If it is a subpoena fee, list the field assigned number. Enter the abatement coding (refer to CAL FIRE 3762)
Revolving Fund (RF)	<p>Attach and complete AO-197a. See CAL FIRE 3630.5 for more information. List name, index and last 4 digits of SSN. List the personal check; Controller's or SCIF warrant number; and the amount. List if collection is for (1) RF Salary, Travel, Uniform repayment; (2) SCO payroll accounts receivable; (3) Meal; (4) Employee repayment. Enter the abatement coding (refer to CAL FIRE 3762).</p> <p>Record the balance due to the employee, the check number and the date.</p>

Miscellaneous	Use "miscellaneous" for anything not listed. Provide information to identify the collection. Attach receipts and correspondence. Coins for Conservation: Coins for Conservation account number. Attach receipts and correspondence. Undeliverable warrants / checks: attach copy of warrant (See CAL FIRE 3765). Petty Cash Account closure: contact DAO – RF for account name and original check number of the petty cash check.
Receipt No	Enter receipt if issued. Refer to CAL FIRE 3630.1
Amount	Enter Amount received.
Title / Signature	Enter title and sign
Date of Deposit / Amount	Enter date and the amount of the deposit. Refer to CAL FIRE 3630.6.

The last RC for each month **must** include collections received through the last day of the month.

All moneys must be deposited by the close of each fiscal year (June 30). Refer to CAL FIRE 3770. Each unit must submit a final (year-end) RC even if there were no moneys to deposit. On the period line, write "Final," June 30, 19XX."

Submit to DAO no later than the next working day.

The DAO-A/R cashier may also collect moneys for the other types of collections. Use the drop down list to determine the type of receipt.

- From the Invoicing System, assign an RC number.
- Stamp all attachments with the assigned RC number.
- If receipt is for a pre-invoiced document, list the A/R invoice number.

REVOLVING FUND REIMBURSEMENTS, AO-197A

3630.5

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The following items must be completed. Using the Revolving Fund Reimbursements, AO-197a guide card as a reference, complete the following information:

Field Assigned Number	Assign a field assigned number as described in CAL FIRE 3762.3.1.
Name	Name of Employee
Index	Location of Employee
Social Security Number	Last 4 digits of employee social security number. Needed for research if necessary.

Personal Check money, etc	List the Personal check, money order, cashier's check, and Controller's or SCIF warrant number or paid by CASH. List the date and amount.
1,2,3,4	Identify type of payment. 1. RF Salary, Travel, Uniform. List the original check number, date and amount of RF check issued to employee 2. SCO payroll A/R #, pay period and amount 3. Meals. Include pay period and amount 4. Employee repayment. Include CALSTARS coding.
Balance due employee	Revolving Fund check number, date, amount of difference check issued to employee. If none issued, leave blank. If the Employee's warrant does not cover amount owed, show the amount due in the "Balance Due Employee" amount.

NOTE: Apply amounts owed by the employee in this order: (1) RF Salary, Uniform, Travel Advance and repayments; (2) SCO Payroll Accounts Receivable; and (3) Meals and employee repayment. If check received from SCO is for final payment of wages and employee owes for state property, funds cannot be deducted from this check.

Attach AO-197a to AO-197.

NOTE: To locate the DAO assigned number for a field RC, use the following path in Outlook: Public Folders / All Public Folders / Sacramento HQ Units / Accounting / Field RCs / CROSSREF.xls.

REPORT OF DEPOSIT
(No. 104 January 2008)

3630.6

The Report of Deposit (STO ...) is used when making a deposit of funds in a bank. Request forms via email or telephone to the DAO – Accounts Receivable or Supervisor or Cashier.

Per SAM 8031, Agencies desiring to deposit centralized State Treasury System moneys in cities in which they are not now depositing will select a branch of one of the banks listed below and obtain State Treasurer's Office approval of such selection before making deposits.

BANK	REPORT OF DEPOSIT
Bank of America	STO B/A (New 12/96)
Bank of the West	STO BOW (New 10/02)
Citibank	STO CB (New 6/07)

Union Bank of California	STO UNION (NEW 12/96)
U. S. Bank	STO US BANK (NEW 01/98)
Wells Fargo Bank	STO W/F (NEW 06/00)
Westamerica Bank	STO WESTAMERICA (NEW 12/96)

PREPARATION

3630.6.1

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The following items must be completed using the Report of Deposit Guide Card.

Branch	Name of bank branch where deposit is made.
Location	City where bank branch is located.
Agency	Forestry and Fire Protection.
Location	Location of the office making the deposit.
Account No	053 (Forestry) or 351 (Emergency Fire Time)
Currency Only	Total dollar amount of the currency being deposited.
Coin Only	Total amount of coins being deposited.
Checks	Number of checks, money orders and warrants included in the deposit. If none, enter "0." Total dollar amount of the checks, money orders and warrants being deposited.
Total Deposit	Total amount of all currency, coins, checks, warrants and money orders included in the deposit. Run a tape of all cash, checks, and/or money orders to be deposited and determine that the total agrees with the subtotal of RCs.
Date Deposited/ Signature	Date deposited and the signature of the person responsible for preparing and making the deposit.
For Bank Use Only	To be completed by bank teller.

Distribution

Unit	Original	retain by bank
	Second	retain in unit
	Third	Send to DAO – A/R who will forward to State Treasurer’s Officer after review.
	Fourth	Send to DAO – A/R
	Fifth	Toss
DAO	original and second copy	Retain original by bank. The 2 nd stamped copy is returned to DAO
	third copy	State Treasurer's Office.
	fourth copy	DAO – A/R
	fifth copy	DAO – Fund Accounting

Remit any CDF receipt documents to the following address:

DAO – Accounts Receivable Unit
P. O. Box 997446
Sacramento, CA 95899-7446

AUDIT OF FIELD RCS (DAO – A/R UNIT) (No. 104 January 2008)

3630.7

1. When RCs and Reports of Deposit are received from units, audit as follows:

- Verify the RC has been completed.
- Verify the STO has been completed. "Total Deposit" must equal RC(s).
- Sign as cashier in “Received by” and date on the AO-197.
- Assign an RC number. Stamp or write the RC number on all copies of RCs, attachments, and STO.
- Review the purpose of collections below to determine unit distribution. Make appropriate number of RCs and attachments. Write the distribution on the upper left hand corner of the first RC. Distribute as follows:
 - Original to DAO-Fund Accounting with **ALL** original attachments.
 - Copy of RC and attachments to be retained by DAO-A/R Unit.
 - Distribute an additional copy as identified by type to the appropriate person in the unit designated:

Unit	Purpose
None	Sales: Timber Sales permits

Resource Mngt	Sales: Rule Books
None	Sales: THPs
None	Sales: Fire Report copies
None	Sales: Lot Sales
A/R; Fire Protection	Fire Cost Recovery
Claims	Abatement (vendor)
R/F	Revolving Fund
F/A	Accounts Receivable
F/A	Miscellaneous – Undelivered Warrants / Checks

2. Post the RCs to the RC System. Include the following information:
 - DAO RC number
 - Field assigned number
 - Date of Deposit
 - Description
 - Amount

3. At the end of the month, print the “Register of General Cash for Accounting – Field Offices*” and “Register of General Cash for Accounting – DAO from the RC System. Balance to deposits. Make copies and distribute as follows:
 - DAO - Fund Accounting (cash clearance desk)
 - DAO – Labor Accounting (bank reconciliation desk)

4. Update Outlook Folder list for the RC numbers assigned to the field RCs received and processed:

[\(see next section\)](#)

[\(see HB Table of Contents\)](#)

[\(see Forms or Forms Samples\)](#)