



Dale R. Folwell, CPA

LGC-203 Quick Reference

You will be asked to report the following amounts on your LGC-203 report. Note that some amounts require the submission of a statement providing additional details for our review. Those items have been marked below; please have an electronic copy of these statements available for upload with your report. If you have any questions on completing your report, please contact SLGFD@nctreasurer.com.

Please report all amounts as of the reporting date – June 30 or December 31.

1. The amount of total petty cash on hand and total undeposited receipts.
2. The amount held in depository accounts:
 - o The amount of demand deposits and the amount of time and savings deposits (regular savings, CDs, and other time deposits at all financial institutions utilizing the **pooling method** of collateralization. If you are unsure as to the designation of your deposits, please contact your financial institution.
 - o The amount of demand deposits and the amount of time and savings deposits (regular savings, CDs, and other time deposits at all financial institutions utilizing the **dedicated method** of collateralization. If you are unsure as to the designation of your deposits, please contact your financial institution.

For all deposits collateralized by the dedicated method of collateralization and that exceed FDIC coverage, you will need to provide collateral information including market value of securities pledged and a copy of your collateral statement.

3. The total held in ICS (Insured Cash Sweep) accounts. *Statement must be uploaded.
4. The total held in CDARS (Certificate of Deposit Account Registry Service) accounts.
*Statement must be uploaded.
5. Investments
 - o The amounts in the NC Cash Management Trust (Government Portfolio and/or Term Portfolio).
 - o The amounts in trusts with the NC Department of State Treasurer:
 - STIF (Short Term Investment Fund)
 - LEO irrevocable trust accounts
 - OPEB irrevocable trust accounts
 - Hospital funds
 - o The amounts in trusts OTHER THAN with the NC Department of State Treasurer:
 - LEO irrevocable trust accounts *Statement must be uploaded.
 - OPEB irrevocable trust accounts *Statement must be uploaded.



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STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

SHARON EDMUNDSON
DEPUTY TREASURER

6. Additional Investments (refer to North Carolina General Statute [159-30\(c\)](#) for information on investments)
- o Commercial Paper
 - o Government Agencies - Obligations of the Federal Financing Bank, the Federal Farm Credit Bank, the Bank for Cooperatives, the Federal Intermediate Credit Bank, the Federal Land Banks, the Federal Home Loan Banks, the Federal Home Loan Mortgage Corporation, Fannie Mae, the Government National Mortgage Association, the Federal Housing Administration, the Farmers Home Administration, the United States Postal Service.
 - o Government Securities - Obligations of the United States or obligations fully guaranteed both as to principal and interest by the United States (e.g. US Treasuries)
 - o North Carolina bonds, and notes of any North Carolina local government or public authority
 - o Other Investments – only for types of investments that are not reported in another place on the LGC-203 report. Please note – any investments in the NCCMT Government or Term Portfolio must be included in the NCCMT section of the LGC-203 report.
 - o Repurchase agreements
A statement or statements must be uploaded if any amounts are reported as “Additional Investments”. The statement may be an Excel spreadsheet, custodian statement, or ticker report, and must include the following detailed information (as applicable):
 - o Name of third-party custodian
 - o Name of investment – to be easily identified by our staff reviewer
 - o Purchase amount of each investment
 - o Market value of each investment
 - o Purchase date of each investment
 - o Maturity date of each investment
 - o Commercial paper rating at time of purchase
7. Total amount of unspent bond and/or note proceeds

Reminders

All amounts reported should be as of the reporting date – June 30 or December 31.
Please contact us with any questions: SLGFD@nctreasurer.com | 919-814-4300.