



NORTH CAROLINA DEPARTMENT OF STATE TREASURER

BRADFORD B. BRINER
STATE TREASURER OF NORTH CAROLINA

STATE AND LOCAL GOVERNMENT FINANCE DIVISION
AND THE LOCAL GOVERNMENT COMMISSION

DENISE H. CANADA
DIVISION DIRECTOR

LGC-203/COLL-91 Quick Reference

You will be asked to report the following amounts on your LGC-203/COLL-91 report. Note that many investment amounts and deposits collateralized by the dedicated method will require the submission of a supplemental 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 LGC203@nctreasurer.gov.

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 statement balance and the last 5 account numbers of each of your unit's depository accounts. Please have the statements available when you are preparing the report.
 - The statement balance for each demand deposit account and each time and savings deposit accounts (regular savings, CDs, and other time deposits) at all financial institutions utilizing the **pooling method** of collateralization. If you are unsure as to the account type of your deposits, please contact your financial institution.
 - The statement balance for each demand deposit account and each time and savings deposit accounts (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 that exceed FDIC coverage, you will need to provide the market value of the securities pledged and to upload a copy of your collateral statement as of the LGC-203 report date (July 30 or December 31).*

3. The total held in ICS (Insured Cash Sweep) accounts.
 - *A detailed ICS statement as of the LGC-203 report date (June 30 or December 31) must be uploaded.
4. The total held in CDARS (Certificate of Deposit Account Registry Service) accounts.
 - *A detailed statement as of the LGC-203 report date (June 30 or December 31) must be uploaded.
5. Investments
 - The amounts invested with the NC Department of State Treasurer. No upload of statements is required for the following investments with the State Treasurer.
 - STIF (Short Term Investment Fund)
 - LEO irrevocable trust accounts
 - OPEB irrevocable trust accounts
 - Hospital funds

- The amounts invested in trusts OTHER THAN with the NC Department of State Treasurer.
 - LEO irrevocable trust accounts
 - *Statement as of the LGC-203 report date (June 30 or December 31) must be uploaded.
 - OPEB irrevocable trust accounts
 - *Statement as of the LGC-203 report date (June 30 or December 31) must be uploaded.

6. Investments 2

- Total of amounts invested in mutual funds that have been certified by the Local Government Commission: ex. NC Cash Management Trust Government Portfolio.
- Total amounts of investments in comingled investment pools ex: CLASS, LGIP.

No upload of statements is required for these specific mutual fund and comingled investment pool investments.

7. Additional Investments: refer to North Carolina [G.S. 159-30\(c\)](#) for information on these and more legally allowable investments

- 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)
- 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
- Obligations of the State of North Carolina
- North Carolina bonds, and notes of any North Carolina local government or public authority
- Commercial Paper
- Other Investments – only for types of investments that are not able to be reported in another place on the LGC-203 report. Please note – any investments in the NCCMT Government Portfolio must be included in the “Investments 2” section of the LGC-203 report.
- Repurchase agreements

*** A supplemental investment detail document must be uploaded describing all “Additional Investments”. The document provided to our office may be an Excel spreadsheet, custodian statement, or ticker report, and must include the following detailed information (as applicable):*

- Name of third-party custodian
- Name of each investment – able to be easily identified by our staff reviewer
- Purchase amount of each investment
- Market value of each investment
- Purchase date of each investment
- Maturity date of each investment / COLL-91
- Commercial paper rating at time of purchase

8. Summary – An amount is required to be entered for Unexpended Bond and/or Note Proceeds. Amount can be “0” if applicable.

Reminders

All amounts reported should be as of the reporting date – June 30 or December 31.

Please contact us with any questions: LGC203@nctreasurer.gov | 919-814-4300.