Memorandum

May 28, 2014

TO: Agency Fiscal Officers

FROM: Darrel Jensen

SUBJECT: OST Fiscal Year 2014 Closing Schedule

The following schedule provides cutoff dates and times for fiscal year 2014 treasury activity. The due date is defined as the date received by the Office of the State Treasurer (OST) unless otherwise specified. This schedule is also accessible through our website (http://www.tre.wa.gov/documents/ClosingFY14.pdf).

June 2014 (AFRS Fiscal Month 12)

Cash Receipts Journal Summary – A8’s and Deposit Slips

Deliver to: Office of the State Treasurer
Cash Management Division
Capitol Court Building, Suite 257
1110 Capitol Way S
Olympia, WA

or FAX to: Office of the State Treasurer
Cash Management Division
Attn: Treena Piepgras
(360) 704-5107

or Mail to: Office of the State Treasurer
Cash Management Division
Mail Stop: 40202

or E-mail to: A8@tre.wa.gov

or TMS$: Direct agency entry

Cutoff: 3 p.m. on 6/30/2014

Note: Please mail, fax, deliver, or enter only one document to avoid duplicate entries.

Warrants and Warrant Registers – A1’s

Deliver Warrant Registers to: Office of the State Treasurer
Warrant Services Unit
Capitol Court Building, Suite 307
1110 Capitol Way S
Olympia, WA

Cutoff: 2 p.m. on 6/30/2014

Note: For those agencies utilizing AFRS, the transaction must be entered and released in AFRS by the AFRS cutoff on June 27, 2014, in order to be included in fiscal year 2014 business.
Warrant Cancellation Journal Vouchers – A7’s and Warrant or Affidavit of Lost or Destroyed Warrant

Deliver to: Office of the State Treasurer or Mail to: Office of the State Treasurer Warrant Services Unit Warrant Services Unit Capitol Court Building, Suite 307 P.O. Box 40207 Capitol Court Building, Suite 307 Olympia, WA 98504-0207 1110 Capitol Way S Olympia, WA 98504-0207

Olympia, WA

Mail Stop: 40207

Cutoff: 9 a.m. on 6/30/2014

Note: The transaction must be posted in AFRS by the AFRS cutoff on June 27, 2014. The Warrant or Affidavit of Lost or Destroyed Warrant must be attached to the JV’s.

Electronic Fund Transfer (EFT) Journal Vouchers – A7’s

Deliver to: Office of the State Treasurer or FAX to: Office of the State Treasurer Cash Management Division Cash Management Division Capitol Court Building, Suite 257 Capitol Court Building, Suite 257 1110 Capitol Way S Olympia, WA 98504-0207

Olympia, WA

or Mail to: Office of the State Treasurer Cash Management Division Attn: Cindy Doughty Mail Stop: 40202 (360) 704-5155

Cutoff: Noon on 6/27/2014

Note: Please mail, fax, or deliver only one document to avoid duplicate entries. Agencies may also send their requests via email to: eftjv@tre.wa.gov. You will receive an email confirmation response from OST when the EFT JV is received in the eftjv@tre.wa.gov mailbox.

Health Care Authority Journal Vouchers – A7’s

Mail to: Health Care Authority or Deliver to: Health Care Authority P.O. Box 42691 626 8th Ave SE Olympia, WA 98504-2691 Olympia, WA

Mail Stop: 42691

Cutoff: Noon on 6/23/2014 (HCA due date)
Interfund/Interagency Journal Vouchers – A7’s

Excludes the above referenced transfers to HCA.
Includes all other transfers between treasury and treasury trust accounts, operating transfers, equity transfers, interagency reimbursements, etc.

Deliver to: Office of the State Treasurer
Accounting Division
Capitol Court Building, Suite 257
1110 Capitol Way S
Olympia, WA

or

Mail to: Office of the State Treasurer
Accounting Division
P. O. Box 40209
Olympia, WA 98504-0209

Mail Stop: 40209

or

E-mail to: TransferJV@tre.wa.gov

or

FAX to: Office of the State Treasurer
Accounting Division
Attn: Brenda Taylor
(360) 586-6890

Cutoff: 3 p.m. on 6/30/2014

FAX when unusual circumstances occur and with OST’s approval

Note: For IAP’s (Inter-Agency Payments) and IFT’s (Inter-Fund Transfers), the transaction must be posted in AFRS by the AFRS cutoff on June 27, 2014.

Please mail, fax, or deliver only one document to avoid duplicate entries.

Distributions to Local Governments, Universities, and Colleges through OST’s Distribution System

Deliver to: Office of the State Treasurer
Accounting Division
Capitol Court Building, Suite 260
1110 Capitol Way S
Olympia, WA

or

Mail to: Office of the State Treasurer
Accounting Division
P. O. Box 40209
Olympia, WA 98504-0209

Mail Stop: 40209

or

E-mail to: Megan.Dietz@tre.wa.gov
James.Porter@tre.wa.gov

Cutoff: 3 p.m. on 6/24/2014

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June 2014 (AFRS Fiscal Month 12)

Cash Activity

The cash cutoff date is June 30, 2014. Cash activity occurring after June 30 is recorded in the ensuing fiscal year, per the Office of Financial Management’s State Administrative and Accounting Manual (Subsection 90.20.10). (http://www.ofm.wa.gov/policy/90.20.htm)
Bank Fees

For agencies in which OST payment of bank fees is applicable, the fees will be booked as interagency receivables/payables. Prior approval by OST is required before OST will pay the fees. End of year/biennium closing procedures require interagency receivables/payables to agree between agencies. Agencies are responsible for posting their side of the transaction in AFRS. Please be advised that the AFRS phase 2 cutoff for posting interagency payables for the accounting-related charges is September 5, 2014.

Certificate of Participation (COP)

The Certificates of Participation (COPs) Disclosure is completed by OST. Agencies are required to reconcile COP fiscal year activity and year-end balances to OST’s records and complete the Liabilities disclosure form by Phase 1B close (August 22, 2014). The OST COP fiscal year activity and year-end balances information will be provided to agencies during Phase 1.

If you have any questions, please contact one of the people listed below:

<table>
<thead>
<tr>
<th>Questions pertaining to:</th>
<th>Contact</th>
<th>Telephone</th>
<th>E-Mail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Receipts</td>
<td>Treena Piepgrass</td>
<td>902-8907</td>
<td><a href="mailto:A8@tre.wa.gov">A8@tre.wa.gov</a></td>
</tr>
<tr>
<td>Warrants and Warrant Registers</td>
<td>Warrant Desk</td>
<td>902-8994</td>
<td><a href="mailto:WarrantInquiry@tre.wa.gov">WarrantInquiry@tre.wa.gov</a></td>
</tr>
<tr>
<td>Warrant Cancellations</td>
<td>Toni Howdeshell</td>
<td>902-8986</td>
<td><a href="mailto:Toni.Howdeshell@tre.wa.gov">Toni.Howdeshell@tre.wa.gov</a></td>
</tr>
<tr>
<td>Electronic Fund Transfers</td>
<td>Cindy Doughty</td>
<td>902-8908</td>
<td><a href="mailto:EFTJV@tre.wa.gov">EFTJV@tre.wa.gov</a></td>
</tr>
<tr>
<td>Health Care Authority</td>
<td>Rita Homan</td>
<td>725-9803</td>
<td><a href="mailto:Rita.Homan@hca.wa.gov">Rita.Homan@hca.wa.gov</a></td>
</tr>
<tr>
<td>Interfund/Interagency Journal Vouchers</td>
<td>Brenda Taylor</td>
<td>902-8957</td>
<td><a href="mailto:TransferJV@tre.wa.gov">TransferJV@tre.wa.gov</a></td>
</tr>
<tr>
<td>Distributions to Local Governments, Universities and Colleges</td>
<td>Megan Dietz</td>
<td>902-8961</td>
<td><a href="mailto:Megan.Dietz@tre.wa.gov">Megan.Dietz@tre.wa.gov</a></td>
</tr>
<tr>
<td>Bank Fees</td>
<td>Cindy Doughty</td>
<td>902-8908</td>
<td><a href="mailto:Cindy.Doughty@tre.wa.gov">Cindy.Doughty@tre.wa.gov</a></td>
</tr>
<tr>
<td>Certificate of Participation (COP), 0100 Bond &amp; Retirement Interest</td>
<td>Shelly Sweeney</td>
<td>902-9005</td>
<td><a href="mailto:Shelly.Sweeney@tre.wa.gov">Shelly.Sweeney@tre.wa.gov</a></td>
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