

**DEPARTMENT OF THE TREASURY**

Cut-off Date: June 30, 2006



Work Paper #

	INITIAL	DATE
Prepared by:		
Approved by:		
Reviewed by:		

1) STATE and DATE OF INCORPORATION	
2) HAS THE CORPORATION EVER CHANGED ITS STATE OF INCORPORATION? IF SO, OBTAIN DETAILS.	
COMMENTS:	

**UNCLAIMED PROPERTY**

1) NAME OF OFFICER RESPONSIBLE FOR COMPLIANCE WITH THE UNCLAIMED PROPERTY ACT.	
2) NAME AND TITLE OF PERSON ASSIGNED TO PREPARE THE REPORT.	
3) ARE REPORTING PROCEDURES OR POLICIES RELATING TO UNCLAIMED PROPERTY DOCUMENTED IN PROCEDURE OR POLICY MANUALS? IF YES, OBTAIN A COPY.	
4) WHAT SOURCE DOES THE HOLDER USE TO DETERMINE ITS REPORTING RESPONSIBILITIES UNDER THE VARIOUS STATES' LAWS?	
5) DOES THE HOLDER CONSIDER ANY CATEGORY OR TYPE OF PROPERTY EXEMPT FROM THE UNCLAIMED PROPERTY ACT? IF YES, OBTAIN DETAILS AND LEGAL POSITION.	
6) ARE FILE COPIES OF REPORTS MAINTAINED BY THE HOLDER CURRENTLY AVAILABLE? IF YES, WHERE ARE THEY AND WHO HAS CUSTODY?	
7) ARE REPORTS FILED CONSOLIDATED OR BY DIVISION. LIST DIVISIONS INCLUDED IN CONSOLIDATED REPORT	
8) DOES THE HOLDER REPORT TO OTHER STATES? IF YES, OBTAIN A LIST OF STATES AND YEARS REPORTS WERE FILED.	

9) DOES THE HOLDER REPORT NO ADDRESS PROPERTY TO ITS STATE OF CORPORATE DOMICILE? IF NO, WHAT IS THE DISPOSITION OF SUCH PROPERTY?

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10) LIST THE CATEGORIES OF PROPERTY GENERATED IN THE HOLDERS ORDINARY COURSE OF BUSINESS:

**HOLDER REPORTS**

**YES                      NO**

1) Payroll	_____	_____
2) Accounts Payable	_____	_____
3) Accts. Rec. Credit Balances	_____	_____
4) Small Balance Write-Offs	_____	_____
5) Unidentified Remittances	_____	_____
6) Stock	_____	_____
7) Health Benefits	_____	_____
8) Bonds	_____	_____

**UNCLAIMED PROPERTY REPORT REVIEW**

1) REVIEWED HOLDER REPORTS FOR THE FOLLOWING YEARS: (WP303)

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2) TRACED HOLDER RECORDS TO UCP REPORTS TO VERIFY ACCURACY OF:

**HOLDER REPORTS**

**YES                      NO**

1) Owner Name	_____	_____
2) Owner Address	_____	_____
3) Social Security/Account #	_____	_____
4) Dollar Value of Property	_____	_____
5) Property Type	_____	_____
6) Aggregates	_____	_____
7) Reporting Amounts Under \$50	_____	_____
8) Reporting Amounts Under \$100	_____	_____

<p>3) IS THE HOLDER MAKING ANY DEDUCTIONS OR WITHHOLDINGS FROM ANY PROPERTY THAT IS SUBJECT TO THE UNCLAIMED PROPERTY ACT? IF YES, OBTAIN COPIES OF THE CONTRACT(S) AUTHORIZING THE TAKING OF THE CHARGES.</p>	
<p>4) IS IT THE POLICY OF THE HOLDER TO REFUND OR REINSTATE ANY SERVICE CHARGES OR OTHER AMOUNTS DEDUCTED IF THE OWNER REACTIVATES OR CLAIMS THE PROPERTY PRIOR TO THE STATUTORY REPORTING HOLDING PERIOD? IF YES, OBTAIN DETAILS.</p>	

<b>CHART OF ACCOUNTS</b>	
<p>1) REVIEWED CHART OF ACCOUNTS DATED: (WP304)</p>	
<p>2) REVIEWED GENERAL LEDGER DETAIL FOR THE FOLLOWING ACCOUNTS (ACCOUNT NAME AND NUMBER):</p>	
<p>3) GENERAL LEDGER DETAIL DATED:</p>	

**PAYROLL, WAGES AND GARNISHMENTS**

**Demandable 06/30/04 & prior / Reportable 07/01/04 through 06/30/05**

1) EMPLOYEES ON DIRECT DEPOSIT (%)	
2) HOW MANY PAYROLL ACCOUNTS?	
3) ANY INACTIVE/CLOSED ACCOUNTS?	
4) HOW OFTEN RECONCILED?	
5) WHO IS RESPONSIBLE FOR RECONCILIATION?	
6) WHAT IS THE DISPOSITION OF OLD/STALE-DATED, O/S CHECKS?	
7) DO YOU WRITE OFF OLD/STALE-DATED, O/S CHECKS?	
8) WHAT IS THE DISPOSITION OF CHECKS RETURNED BY THE POST OFFICE?	
9) BANK ACCOUNT NAME(S) AND NUMBER	
CURRENT STATEMENT DATED: (WP511)	_____
NON-CURRENT STATEMENT DATE RANGE:	_____
10) RECORDS BEING REVIEWED FOR ITEMS DATED	
11) DO YOU RECONCILE THE GARNISHMENT ACCOUNT?	
12) REVIEWED GARNISHMENT RECONCILIATION DATED:	
13) DATE RANGE OF JOURNAL ENTRIES OR G/L DETAIL REVIEWED:	

**ACCOUNTS PAYABLE****Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) HOW MANY DISBURSEMENT ACCOUNTS?	
2) ANY INACTIVE/CLOSED ACCOUNTS?	
3) HOW OFTEN RECONCILED?	
4) WHO IS RESPONSIBLE FOR RECONCILIATION?	
5) WHAT IS THE DISPOSITION OF OLD/STALE-DATED, O/S CHECKS?	
6) DO YOU WRITE OFF OLD/STALE-DATED, O/S CHECKS?	
7) WHAT IS THE DISPOSITION OF CHECKS RETURNED BY THE POST OFFICE?	
8) RECORDS BEING REVIEWED FOR ITEMS DATED:	
9) BANK ACCOUNT NAME(S) AND NUMBER(S)	
10) CURRENT STATEMENT DATED: (WP521) _____  NON-CURRENT STATEMENT DATE RANGE: _____	
11) DATE RANGE OF JOURNAL ENTRIES OR G/L DETAIL REVIEWED:	

**ACCOUNTS RECEIVABLE CREDIT BALANCES****Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) WOULD YOUR CREDIT BALANCES BE TO INDIVIDUALS OR TO BUSINESSES?	
2) WHAT IS THE DISPOSITION OF OLD CREDIT BALANCES?	
3) REVIEWED A/R CREDIT BALANCE REPORT DATED:	
4) REVIEWING RECORDS FOR ITEMS DATED:	
5) DATE RANGE OF JOURNAL ENTRIES OR G/L DETAIL REVIEWED:	

**SMALL BALANCE WRITE-OFFS****Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) WOULD YOUR SMALL BALANCE WRITE OFFS BE TO INDIVIDUALS OR TO BUSINESSES?	
2) WHAT IS THE DISPOSITION OF THE SMALL CREDIT BALANCES?	
3) REVIEWED SMALL BALANCE WRITE-OFF REPORTS DATED:	
4) DATE RANGE OF JOURNAL ENTRIES OR G/L DETAIL REVIEWED:	

**UNAPPLIED CASH/UNIDENTIFIED REMITTANCES****Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) WHAT IS THE PROCEDURE FOR HANDLING UNAPPLIED CASH/UNIDENTIFIED REMITTANCES?	
2) ARE THEY RETURNED TO THE SENDER?	
3) ARE THEY APPLIED TO A SUSPENSE ACCOUNT?	
4) SUSPENSE ACCOUNT #:	
5) REVIEWED G/L SUSPENSE ACCOUNT DETAIL FOR THE PERIOD DATED:	
6) DATE RANGE OF JOURNAL ENTRIES OR G/L DETAIL REVIEWED:	

## HEALTH BENEFITS

**Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) SELF-INSURED - YES OR NO?	
2) IF YES, WHO IS THE THIRD PARTY ADMINISTRATOR?	
3) WHO DOES THE BANK RECONCILIATION?	
4) AUTHORIZATION LETTER TO TPA DATED:	
5) REVIEWED RECORDS FOR ITEMS DATED:	
6) BANK ACCOUNT NAME & NUMBER:	
7) DATES OF BANK RECONCILIATIONS REVIEWED:	
8) DATE RANGE OF JOURNAL ENTRIES OR G/L DETAIL REVIEWED:	

## GIFT CERTIFICATES

**Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) DO YOU OFFER GIFT CARDS/CERTIFICATES?	
2) ARE THE GIFT CARDS/CERTIFICATES PRINTED WITH AN EXPIRATION DATE:	
3) WHAT IS YOUR POLICY FOR HANDLING EXPIRED GIFT CARDS/CERTIFICATES?	
4) OBTAIN COPY OF WRITTEN PROCEDURE:	
5) OBTAIN SAMPLE OF GIFT CARD/CERTIFICATE:	
6) OBTAIN COPY OF GIFT CARD/CERTIFICATE LOG:	
7) DATE RANGE OF JOURNAL ENTRIES OR G/L DETAIL REVIEWED:	

## **STOCK DIVIDENDS & UNDERLYING SHARES**

**Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) NUMBER OF OUTSTANDING SHARES OF STOCK?	
2) IS THE STOCK PUBLICLY TRADED?	
3) NUMBER OF SHAREHOLDERS:	
4) ARE DIVIDENDS PAID TO SHAREHOLDERS? HOW OFTEN?	
5) WHO IS THE PAYING AGENT?	
6) AUTHORIZATION LETTER TO PAYING AGENT DATED:	
7) REVIEWED RECORDS FOR ITEMS DATED	
8) DATES OF OUTSTANDING CHECKLIST REVIEWED	
9) RECORDS REVIEWED FOR REPORTING OF UNDERLYING SHARES:	

## **OUTSTANDING BONDS**

**Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) HAVE DEBT BONDS BEEN ISSUED FOR SPECIAL IMPROVEMENTS/BUILDINGS?	
2) WHO IS THE PAYING AGENT?	
3) AUTHORIZATION LETTER TO PAYING AGENT DATED:	
4) REVIEWED RECORDS FOR ITEMS DATED:	
5) DATES OF OUTSTANDING CHECKLIST REVIEWED:	

## **TANGIBLE PROPERTY**

**Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) WHAT IS YOUR PROCEDURE FOR HANDLING UNCLAIMED TANGIBLE PROPERTY?	
2) COPY OF WRITTEN POLICY DATED:	
3) COPY OF TANGIBLE PROPERTY LOG COVERING THE PERIOD DATED:	

**ENDOWMENTS**

**Demandable 06/30/00 & prior / Reportable 07/01/00 through 06/30/01**

1) HAVE YOU RECEIVED ANY RESTRICTED (AS TO TIME) ENDOWMENTS?	
2) ENDOWMENT REQUIREMENTS AND EXPIRATION DATES:	

**DEDUCTIONS OR WITHHOLDING**

1) ARE THERE ANY DEDUCTIONS OR WITHHOLDING MADE AGAINST THE AMOUNT DUE THE OWNER? IF SO, WHAT WAS THE DEDUCTION?	
2) COPY OF CONTRACT AUTHORIZING THESE CHARGES OBTAINED?	