

ME5 - BANK RECONCILIATION PROCEDURE

Purpose: To reconcile deposit and check activities in the FI\$Cal system against State Controller's Office (SCO), Centralized Treasury System (CTS), Account Statement, in accordance with SAM Section [7923](#).

Reports/Queries for Reconciliation:

- Prior Month Bank Reconciliation Spreadsheet
- CTS Statement (Bank Statement)
- Trial Balance by Period Report (ZGL111)
- Dfq_CM_02_BANK_REC_XREF query
- Department's Check and Deposit Logs

Additional Reports/Queries for Research:

- Dfq_AP_02_VOUCHERS_LISTING
- Dfq_AR_10_DEPOSIT_SLIPS_LIST
- Dfq_AR_11_INCOMPLETE_DEPOSITS
- Dfq_AR_13_CASH_RECEIPT_DETAIL

Reconciliation Steps:

This is a Bank Reconciliation example for January (Period 7); Refer to Attachment 1.

1. Load the **prior month's Bank Reconciliation** spreadsheet "Ending Balances" (Refer to **Attachment 2, column D**) to the **current month's Bank Reconciliation** spreadsheet "Beginning Balances". Refer to **Attachment 1, column A**.
2. Enter amounts from the **CTS Statement** (refer to **Attachment 3**, the "Balance Forward," "Deposited in Treasury This Period," "Checks Paid This Period," and "New Balance" line) to the Bank Reconciliation spreadsheet. Refer to **Attachment 1, the "Per Bank Statement Register" line**.
3. Compare checks on the CTS's "Check Listing" section (refer to Attachment 3, purple amounts) with the department's Check Log (refer to Attachments 4). Mark "x" on the far-left column of the Check Log for the checks that match CTS's Check Listing section. Refer to Attachment 1, "Checks" column C, under the "Outstanding Checks" section.
 - A. Enter the **prior month's outstanding checks** as a debit amount to reverse the prior month's outstanding amount under the "Checks" column. Refer to **Attachments 1 and 2, Step 3A amount**.

- B. For the **current month's outstanding checks**, enter the total balance of outstanding checks for the current and prior months as a credit under the "Checks" column. These checks should have no "x" marks on the Check Log **Refer to Attachments 1 and 4, Step 3B amount.**
- C. Enter any **checks** incorrectly listed on the CTS's Check Listing section on the Bank Reconciliation spreadsheet, "**SCO Reconciling Items**" section, and **Checks** column (**refer to Attachment 1**). Contact the State Treasurer's Office (STO) for any necessary corrections; Refer to **SAM Section 8060** for more information. *There is no SCO reconciling amount example in Attachment 1 for Period 7. There is a SCO reconciling deposit amount in period 8, refer to Attachment 10, Step 3C amount.*

Example scenario as a reference: *The department issues a revolving fund (RF) check for \$100.00, but the CTS Bank Statement shows \$110.00. The department will list a debit of \$10 for the check amount error under the **SCO Reconciliation Items section** and **Checks column**.*

- 4. Attachment 1, under the "Outstanding Deposits" section and "Deposits" column B, compare deposits on the **CTS's "Deposit Listing" section** (refer to Attachment 3, green amounts) within the department's **Deposit Log** (refer to Attachments 5, green amounts). Deposits shown on the Deposit Log but not on the CTS Bank Statement will be outstanding deposits. Departments may also use the **DFQ_AR_10_DEPOSIT_SLIPS_LIST** query and the CTS Bank Statement to find the outstanding deposit amounts. *Note: There are no outstanding deposits in the attached example.*

- A. Enter the **prior month's outstanding deposits** as a credit amount to reverse the prior month's outstanding amount under the "Deposits" column. **Refer to Attachments 1 and 2, Step 4A amount.**
- B. For the **current month's outstanding deposits**, enter the total balance of outstanding deposits for the current and prior months as a debit under the "Deposits" column. **Refer to Attachments 1 and 5, Step 4B amount.**
- C. For any **deposits** that are incorrectly posted on the bank statement (e.g., CTS Bank Statement is showing a deposit that does not belong to the department), enter the deposits on the Bank Reconciliation spreadsheet, under the "**SCO Reconciling Items**" section and **Deposits** column (**Refer to**

Attachment 1, Step 4C). Note: There is no SCO reconciling deposit amount in period 7.

5. Run the Trial Balance Report by Period (ZGL111) for the CTS fund; enter the Beginning Balances, Debit, and Credit amounts on the Bank Reconciliation spreadsheet. The Ending Balances on the template are formulated totals and they should match the Ending Balances on the ZGL111 Report. Refer to Attachment 1, "PER FISCAL TRIAL BALANCE (ZGL111)" section.
 - A. CTS Fund Accounts (Refer to Attachment 6)
 - a. 1101000 – General Cash – CTS Accounts
 - b. 1101200 – Revolving Fund Cash
 - c. 1101400 – Agency Trust Fund Cash

*Note: This procedure does not have an example amount for the **CTS Fund, Account 1101400 - Agency Trust Fund Cash**. However, departments can reconcile Account 1101400, similar to General Cash (Account 1101000). Cash on Hand is not included in the balance per department in the Bank Reconciliation.*

6. If the **ADJUSTED SCO BALANCE** line does not equal the department's **TOTAL FISCAL** line, the **VARIANCE** line will display the amounts at the bottom of the page. To clear the **VARIANCE** amounts, follow subsequent steps to analyze debit/credit activities in the cash accounts and complete the **FISCAL Reconciling Items** section. Departments may identify additional SCO Reconciling Items to clear the variances. In order to determine the true variance/reconciling amount, the debit and credit columns of the reconciliation template are combined together. If the net amount is not zero, follow the subsequent steps to determine the reconciling items.
7. Run the **DFQ_CM_02_BANK_REC_XREF** query (Refer to Attachment 7), create **Pivot Tables** per Attachments 8 and 9, and reconcile each account:
 - CTS Fund, General Cash-CTS (Account 1101000) - Refer to Attachment 8
 - CTS Fund, Revolving Fund Cash (Account 1101200) - Refer to Attachment 9

DFQ_CM_02 Matrix

| Description | Source | Journal ID | Debit | Credit |
|-------------------|--------|------------|--------------------------------|---|
| AR Direct Journal | ARD | ARXXXXXX | Deposit Slip Entries (1101000) | Cash Clearing entries when payment is applied (1101000) |

| | | | | |
|---------------------------------|-----|-----------|---|--|
| Cash Reclass | CAE | CRDXXXXXX | Direct Journal Payment (1101000 or 1101200) | |
| Cost Allocation Process Entries | CAS | CPPXXXXXX | Replenishment (1101200) | General Cash (1101000) or RF Check (1101200) |
| Temporary Check | TR | TRXXXXXXX | Temporary Check Reversal (1101000) | Temporary Check (1101000) |

8. Reconcile the **CTS Fund, General Cash-CTS (Account 1101000)**, using the DFQ_CM_02 **Pivot Table** (Refer to Attachment 8).

- A. Compare **Debit** and **Credit** column totals on the Pivot Table with the Bank Reconciliation spreadsheet "Per FI\$Cal Trial Balance" **Debit** and **Credit** amounts (Refer to Attachments 1, 6, and 8, Step 8A amounts).
- B. Compare **Debit** amounts with the CTS's Deposit Listing and the department's Deposit Log.
- C. Review the DFQ_CM_02 transactions. Make necessary corrections in FI\$Cal, if research shows correction is required. Net Zero transactions are not reconciling items to be listed on the reconciliation worksheet. List any **FI\$Cal errors and corrections** on the Deposits and/or Checks columns under the "**FI\$Cal Reconciling Items**" section
 - a. **Source ARD** (**ARXXXXXXX** journals) are system-generated deposit entries. **Debits** represent **deposit slip entries**, and **Credits** represent a reversal of deposit slip entries when payments are applied. When **Debit and Credit** amounts offset each other under the same FDID (FI\$Cal Deposit ID), they are Net Zero transactions. This is not a reconciling item. Refer to Attachment 8, Step 8C(a) amount.
 - b. **Source ARD** (**ARXXXXXXX** journals) with **Debit and Credit** columns that **do not** offset each other are not fully remitted. Note: Attachment 8 has no example.
 - c. **Source ARD** (**ARXXXXXXX** journals) with **Debit and Credit** that offset each other and have the same Deposit Slip but different FDID are voided

deposits/adjustments. *Reference: Attachment 3, 5 and 8, Step 8C(c) amount.*

- d. **Source CAE** (CRDXXXXXXX journals) with **Debit** due to payment being applied to ORF Cash or General Cash. *Reference: Attachment 3, 5 and 8, Step 8C(d) amount.*
 - e. **Source CAE** (CRDXXXXXXX journals) with **Debit** and **Credit** amounts under **different FDIDs** due to corrections will offset each other and are a Net Zero transaction (also refer to the Deposit Log). *Note: Attachment 8 has no example.*
 - f. **Source CAS** (CPPXXXXXXX journal) **Credit** amount represents a Refund Check; verify the check in the **Check Log**. Also, Source CAS, **Debit** (CPPXXXXXXX journal) for the same AP voucher and check numbers represents a voided General Cash check. *Note: Attachment 8 has no example.*
 - g. **Source TR** (TRXXXXXXX journal) **Credit** amount is a system generated entry to record a cashed check when there is no record of it being issued in the AP Module. The automated entries post a debit to Account 1301950 – SCO Inbound Interface Department Expense Advance and credit to Account 1101000 – General Cash in the GL Module. A **Source TR** (TRXXXXXXX journal) **Debit** amount represents the automated reversal of the automated accounting entries previously posted to the GL Module. This reversal will be generated when the department records the check in FI\$Cal. *Refer to Attachment 1 and 8, Step 8C(g) amounts.*
9. Reconcile the **CTS Fund, Revolving Fund Cash (Account 1101200)**, on the DFQ_CM_02 **Pivot Table** - Refer to Attachment 9.
- A. Compare the **Debit** and **Credit** column totals on the Pivot Table with the Bank Reconciliation spreadsheet, "Per FI\$Cal Trial Balance," Debit and Credit amounts. *Refer to Attachments 1, 6, and 9, Step 9A amounts.*
 - B. **Source CAS** (CPPXXXXXXX journals) **Debit** amounts represent RF replenishments. Match **Debit** Journal Voucher amounts with the CTS's **Deposits Listing** (e.g., 00RXXXXXXX). *Refer to Attachments 9 and 3, Step 9B amounts.*

- C. **Source CAS** (CPPXXXXXX journals) **Credits** represent RF Checks issued with Voucher numbers. Match **Credit** amounts with CTS's **Checks Listing** (e.g., 01XXXXXX) and the department's **Check Log** for RF checks. Refer to Attachments 9, 3, and 4, Step 9C amounts.
- D. Any **Credit** amounts found in the **Pivot Table** and the **Check Log** but **not in the CTS** Statement are **Outstanding Checks**, and the total outstanding checks should have been entered on the Bank Reconciliation spreadsheet under the "Outstanding Checks" section and the "**Checks**" column. Refer to Attachments 1 and 4, and Step 3B amounts.
- E. Any checks found in the **Check Log** but not in the **Pivot Table (Credit)** will be listed on the Bank Reconciliation spreadsheet under the **FI\$Cal Reconciling Items section** and the **Checks column**. These checks represent checks issued but not posted in FI\$Cal. *Reference: Attachments 1, 4, and 9, Step 9E amounts.*
- F. **Debits** and **Credits** offset (Net Zero Transactions) with the **same Voucher IDs** and **check numbers** are **VOID** RF checks. Confirm the VOID checks on the **Check Log** "Payee". These are Net Zero Transactions and are not reconciling items if they are issued and voided in the same period. *No example on Attachment 9.*
Notes:
- o *RF checks may be issued in one period (credit to Revolving Fund Cash Account 1101200) and then voided (debit to RF Cash) in another period. In this case, the check would be considered outstanding in the period it was issued and would clear in the following month.*
 - o *Stop Payment on RF checks have the same concept as VOID RF checks.*
- G. For CalATERS **deposits**, **Source CAE** (CRDXXXXXX journals) **Debit** amounts represent a **warrant deposit**. The CalATERS related deposits are noted in the **Deposit Log**; Refer to below example journal entries.

CalATERS TAF & TEA Replenishment:

TAF (Interfaced Prepaid Voucher):

Dr. 1301200 Travel Advance

Cr. 1101200 Revolving Fund Cash

TEA (Interfaced Regular Voucher):

Dr. 1200375 - AR-CalATERS Adv. Replenish. in Process (acct. eff. 6/17/19)

Cr. 1301200 Travel Advance

Warrant Deposit (Step 9G):

(Interfaced Deposit - Journal CRDXXXXXX, Source CAE)

H. For CalATERS checks, **Source CAS** (CPPXXXXXX journals) **Credit** amounts represent Travel Advance checks (TAFXXXXXXXXX invoice number) tracked in the **Check Log**.

*Note: Attachment 9 has no example. However, Departments can research CalATERS TAFs and TEAs for a specific Employee Supplier ID by going to **Menu>Accounts Payable> Reports>Vouchers>CalATERS ORF Recon Report** and using **DFQ_AP_02_Vouchers_Listing**.*

Additional Scenarios – Deposit in Uncleared Collections CTS Fund Before Remittance

Some departments may need to record a deposit in the account 2090100, Uncleared Collections-CTS Fund, prior to remitting to the state fund with a ZDD.

Tips:

- After creating the DFQ_CM_02_BANK_REC_XREF, **Pivot Table**, make sure the total **Debit** and **Credit** columns match the **Debit** and **Credit** amounts on the **Trial Balance Report by Period** by each Account (Refer to Steps 8A and 9A).
- Departments may add the “**Location**” column on the DFQ_CM_02_BANK_REC_XREF **Pivot Table** to identify deposit locations or applicable negative/positive remittance adjustment amounts from the Treasury fund to the CTS fund that caused reconciling items on SCO or FI\$Cal section. For instance, Location codes include Returned Item Adjustment (RIA), Agency Trust Adjustment (ATA), and Zero Balance Account (ZBA).
- For checks not entered timely, use the DFQ_AP_02_VOUCHERS_LISTING query to find when a check was entered. For deposits not entered timely, use the DFQ_AR_13_CASH_RECEIPT_DETAIL query to find when a deposit was entered. Use the DFQ_AR_11_INCOMPLETE_DEPOSITS query to Refer to if there are any incomplete deposit issues.
- Starting July 2022, a new functionality feature generates a temporary check in the CM module that will auto reconcile to the bank check and auto generate GL entries (Journal Source TR) when a check is paid but not yet recorded. Once the department records the check in AP, they will have to go to CM to un-reconcile

the temporary check. Then, the process will generate a GL reversal entry to reverse the first entry recorded in GL. For more detail, refer to **Job Aid FISCAL.521 - External Transactions for Unrecorded Cashed Checks.**

- Review the following materials to understand deposits, remittances, and related corrections procedures that may be helpful to the bank reconciliation process:
 - Job Aids FISCAL.391A, 391B, and 391C - SCO Approval of AR Deposits-Remittances
 - Job Aid FISCAL.397 - Correct SCO AR Interface COA Errors
 - DOF's Overview FISCAL Training: Cash Receipts segment
 - DOF's eLearnings: AR15 to AR19

- Refer to Job Aid FISCAL.477-Book to Bank Reconciliation for additional information about bank reconciliation.

- There should be no balance or activity for the 6510000 (Unappropriated InterUnit Cash Transfers In) and 6520000 (Unappropriated InterUnit Cash Transfers Out) Accounts on the CTS Fund's Trial Balance. If there are balances/activity, contact FSC to correct the balance from the 6510000/6520000 accounts to the appropriate cash account (General Cash [1101000], Revolving Fund Cash [1101200], or Agency Trust Fund Cash [1101400]). If the balances have closed to the Fund Balance (3903000, Fund Balance – Clearing Accounts), then the department will create a General Ledger Journal entry to reverse from the Fund Balance Account and post to the correct cash accounts (General Cash, Revolving Fund Cash, Agency Trust Fund Cash) in the CTS Fund.

**ME5 - BANK RECONCILIATION PROCEDURE
DEPARTMENT OF FINANCE
GENERAL CHECKING ACCOUNT RECONCILIATION
FOR PERIOD ENDING JANUARY 31, 20XX (PERIOD 7)**

ATTACHMENT 1

ORG CODE: 8860
ACCT NO: 244

| | 1 ↓ | A | B | C | D | |
|---|--------|---------------------------------------|--------------|-----------------|------------------------------------|--------------------------|
| Title | | Beginning Balance as of 12/31/20XX | DEPOSITS | 3 CHECKS | Ending Balance as of 01/31/20XX | COMMENTS/ CORRECTIONS |
| PER BANK STATEMENT REGISTER: | 2 → | 174,096.73 | 186,966.52 | (182,877.11) | 178,186.14 | |
| Outstanding Deposits: | | | | | | |
| 12/31/20XX | | 4A 0.00 | 0.00 | | 0.00 | |
| 01/31/20XX | | | 4B 0.00 | | 0.00 | |
| Outstanding Checks: | | | | | | |
| 12/31/20XX | | 3A (2,937.79) | | 3A 2,937.79 | 0.00 | |
| 01/31/20XX | | | | (2,720.64) | 3B (2,720.64) | |
| SCO Reconciling Items: | | | | | | |
| | | | 4C | 3C | | |
| ADJUSTED SCO BALANCE | | 171,158.94 | 186,966.52 | (182,659.96) | 175,465.50 | ← 6 |
| PER FISCAL TRIAL BALANCE (ZGL111) | 5 | | DEBIT | CREDIT | | |
| CTS Fund 000000244 1101000-General Cash** | 5A (a) | 90.00 | 185,901.29 | 8A (185,099.63) | 891.66 | |
| CTS Fund 000000244 1101200-Revolving Fd Cash | 5A (b) | 173,337.05 | 7,131.75 | 9A (7,767.11) | 172,701.69 | |
| CTS Fund 000000XXX 1101400 - Agency Trust Fd Cash | 5A (c) | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL FISCAL | | 173,427.05 | 193,033.04 | (192,866.74) | 173,593.35 | ← 6 |
| FISCAL Reconciling Items: | | | DEBIT | CREDIT | | |
| CHK #1001107 issued but not entered in F\$ in P6; entered in P7 | | (2,268.11) | 9C | 2,268.11 | 0.00 | |
| CHK #1001113 not entered in F\$ | | | | (395.96) | 9E (395.96) | |
| TR09359434 1/3/XX Interfaced for CHK 1001107; needs to be reversed | | | | 8C(g) 2,268.11 | 2,268.11 | |
| ADJUSTED FISCAL BALANCE | | 171,158.94 | 193,033.04 | (188,726.48) | 175,465.50 | ← 6 |
| Variance* | | 0.00 | 0.00 | | 0.00 | ← 6 |

*When the net variance is zero for debits and credits, these are not reconciling items. If the net amount is not zero, then research is needed.
**When agencies/departments account for more than one fund in the CTS account, identify each fund's share of the General Cash.

Performed by: _____ Date: _____
Reviewed by: _____ Date: _____

**DEPARTMENT OF FINANCE
GENERAL CHECKING ACCOUNT RECONCILIATION
FOR PERIOD ENDING DEC 31, 20XX (PERIOD 6)**

ATTACHMENT 2

ORG CODE: 8860
ACCT NO: 244

1 ↓

| | A | B | C | D | |
|---|-------------------------------------|-----------------|-------------------|---------------------------------------|-----------------------|
| | Beginning Balance as of 11/30/XX | DEPOSITS | CHECKS | Ending Balance as of 12/31/20XX | COMMENTS/ CORRECTIONS |
| PER FIŞCAL BANK STATEMENT REGISTER: | 181,104.48 | 1,698.95 | (8,706.70) | 174,096.73 | |
| Outstanding Deposits: | | | | | |
| 11/30/20XX | 0.00 | 0.00 | | 0.00 | |
| 12/31/20XX | | 4A 0.00 | | 0.00 | |
| Outstanding Checks: | | | | | |
| 11/30/20XX | (1,719.68) | | 1,719.68 | | |
| 12/31/20XX | | | 3A (2,937.79) | (2,937.79) | |
| SCO Reconciling Items: | 0.00 | | | 0.00 | |
| ADJUSTED BAL | 179,384.80 | 1,698.95 | (9,924.81) | 171,158.94 | |
| PER FIŞCAL TRIAL BALANCE (ZGL111) | | DEBIT | CREDIT | | |
| CTS Fund 000000244 1101000-General Cash** | 2,347.75 | 1,398.95 | (3,656.70) | 90.00 | |
| CTS Fund 000000244 1101200-Revolving Fd Cash | 177,037.05 | 300.00 | (4,000.00) | 173,337.05 | |
| 1101400 - Agency Trust Fd Cash | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL FIŞCAL | 179,384.80 | 1,698.95 | (7,656.70) | 173,427.05 | |
| FIŞCAL Reconciling Items: | | | | | |
| CHK#1001107 ISSUED BUT NOT entered in FŞ; will be entered in P7 | 0.00 | | (2,268.11) | (2,268.11) | |
| ADJ FIŞCAL BALANCE | 179,384.80 | 1,698.95 | (9,924.81) | 171,158.94 | |
| Variance* | 0.00 | | 0.00 | 0.00 | |

*When the net variance is zero for debits and credits, these are not reconciling items. If the net amount is not zero, then research is needed.
**When agencies/departments account for more than one fund in the CTS account, identify each fund's share of the General Cash.

Performed by: _____

Date: _____

Reviewed by: _____

Date: _____

SECTION 16305 - 16305.8 GOVERNMENT CODE

CONTROLLER OF CALIFORNIA
DIVISION OF ACCOUNTING AND REPORTING

PERIOD ENDING 01-31-20XX

ATTACHMENT 3

ACCOUNT NO. 244

MAIL CODE: 8860

GENERAL CHECKING/REV FUND
DEPARTMENT OF FINANCE

| BALANCE FORWARD | DEPOSITED IN TREASURY THIS PERIOD | CHECKS PAID THIS PERIOD | NEW BALANCE |
|-----------------|-----------------------------------|-------------------------|--------------|
| \$174,096.73 | \$186,966.52 | \$182,877.11- | \$178,186.14 |

2

CHECK LISTING ACCOUNT NO. 244

| CHECK | | | | CHECK | | | | CHECK | | | | | | |
|-------|----|----------|-------|---------------|----|----|----------|-------|-------------|----|----|----------|-------|-----------|
| MO | DY | NUMBER | EXPL. | AMOUNT | MO | DY | NUMBER | EXPL. | AMOUNT | MO | DY | NUMBER | EXPL. | AMOUNT |
| 01 | 03 | 01001107 | | \$2,268.11- | 01 | 25 | 01001108 | | \$200.00- | 01 | 30 | 01001109 | | \$440.00- |
| 01 | 24 | 01001111 | 9C | \$495.00- | 01 | 30 | 01001112 | 3 | \$2,709.00- | 01 | 04 | 00\$1606 | | \$75.00- |
| 01 | 23 | 00\$1606 | | \$176,690.00- | | | | | | | | | | |

TOTAL CHECKS COUNT 7 AMOUNT \$182,877.11-

DEPOSIT LISTING ACCOUNT NO. 244

| OFFICE | | | | OFFICE | | | | OFFICE | | | | | | |
|--------|----|--------|------------|------------|----|----|--------|------------|------------|----|----|--------|------------|--------------|
| MO | DY | NUMBER | EXPL. | AMOUNT | MO | DY | NUMBER | EXPL. | AMOUNT | MO | DY | NUMBER | EXPL. | AMOUNT |
| 01 | 25 | | 00R0014622 | \$235.00 | 01 | 26 | | 00R0014619 | \$4,000.00 | 01 | 04 | 000 | 1244000001 | \$179,661.75 |
| 01 | 19 | 000 | 1244000002 | \$3,069.77 | 01 | 24 | 000 | 1244000009 | \$100.00 | 01 | 27 | | AT 0003220 | \$100.00- |

TOTAL DEPOSITS COUNT 5 AMOUNT \$186,966.52

Key:
 Check
 Remittance
 Replenishment
 Deposit

Check Log Summary FY20XX-XX

| Cleared | Check # | Payee | Check Amount | Check Request Date | Received by FSCU | Check Date | Release Date | Brief Description | Voucher ID |
|--------------------------------|-------------|------------------------------------|--------------|--------------------|------------------|------------|--------------|---------------------------------------|------------|
| N O V E M B E R 2 0 X X | | | | | | | | | |
| x | 244-1001100 | Brad Pitt | \$2,670.42 | 11/1/20XX | 11/1/20XX | 11/1/20XX | 11/1/20XX | Salary Advance | 00014388 |
| | 244-1001101 | Elon Musk | \$369.68 | 11/1/20XX | 11/1/20XX | 11/1/20XX | 11/1/20XX | Virtual Business Career Fair | 00014264 |
| | 244-1001102 | Jeff Bezos | \$300.00 | 11/1/20XX | 11/1/20XX | 11/1/20XX | 11/1/20XX | Shows | 00014268 |
| x | 244-1001103 | Brad Pitt | \$1,719.68 | 11/10/20XX | 11/10/20XX | 11/14/20XX | 11/14/20XX | Salary Advance | 00014470 |
| x | 244-1001104 | El Dorado County Transit Authority | \$300.00 | 11/15/20XX | 11/15/20XX | 11/16/20XX | 11/16/20XX | November Transit | 00014480 |
| x | 244-1001105 | UC Davis | \$440.00 | 11/9/20XX | 11/15/20XX | 11/28/20XX | 11/28/20XX | University of California Davis Winter | 00014518 |
| D E C E M B E R 2 0 X X | | | | | | | | | |
| x | 244-1001106 | Pitney Bowes Inc | \$4,000.00 | 12/6/20XX | 12/6/20XX | 12/7/20XX | 12/7/20XX | Postage meter | 00014531 |
| x | 244-1001107 | Mark Wahlberg | \$2,268.11 | 12/29/20XX | 12/29/20XX | 12/30/20XX | 12/30/20XX | Salary Advance | 00014648 |
| J A N U A R Y 2 0 X X | | | | | | | | | |
| x | 244-1001108 | University of the Pacific | \$200.00 | 1/10/20XX | 1/11/20XX | 1/17/20XX | 1/19/20XX | Spring 2023 Internship and Job Fair | 00014610 |
| x | 244-1001109 | UC Davis | \$440.00 | 1/6/20XX | 1/6/20XX | 1/17/20XX | 1/19/20XX | Fair | 00014609 |
| | 244-1001110 | California State University, Chico | \$1,000.00 | 1/6/20XX | 1/6/20XX | 1/17/20XX | 1/19/20XX | Business Career Fair | 00014608 |
| x | 244-1001111 | National Association of Bond Lawy | \$495.00 | 1/17/20XX | 1/19/20XX | 1/19/20XX | 1/19/20XX | 2023 membership Renewal | 00014611 |
| x | 244-1001112 | The State Bar of California | \$2,709.00 | 1/17/20XX | 1/19/20XX | 1/19/20XX | 1/19/20XX | Attorneys | 00016612 |
| | 244-1001113 | Mark Wahlberg | \$395.96 | 1/19/20XX | 1/19/20XX | 1/19/20XX | 1/19/20XX | Salary Advance | 00014649 |
| | 244-1001114 | CSUS Career Center | \$575.00 | 1/24/20XX | 1/24/20XX | 1/25/20XX | 1/25/20XX | Sacramento State's All Majors | 00014625 |
| | 244-1001115 | National Association of Bond Lawy | \$80.00 | 1/27/20XX | 1/27/20XX | 1/30/20XX | 1/31/20XX | Attorneys | 00014646 |

January Checks \$5,894.96

Prior Month Checks not on January CTS; **Outstanding checks** \$669.68
 Current Month Checks not on January CTS; **Outstanding checks** \$2,050.96
Total Outstanding Checks = \$2,720.64

3B

Key:

- Prior Month Checks, Outstanding
- Prior Month Checks, Cleared in Current Month
- Current Month Checks, Outstanding
- Current Month Checks, Cleared in Current Month

Department of Finance - ORG 8860
 FI\$Cal Deposit Log
 FY 20XX LOG

ATTACHMENT 5

Account #244

| Date Posted to FI\$Cal | FI\$Cal Deposit ID | FM | Deposit Slip Date, Correction Date, or JE Date | BANK ACCOUNT | Deposit Slip # or SCO JE # | 8B Control Total | Control Count | Remittance JE # (CR\$XXXXXXXX) | CR\$ JE DATE | DEPOSIT TYPE | Entered By | Comments |
|------------------------|--------------------|----|--|--------------|----------------------------|---------------------|---------------|--------------------------------|--------------|-------------------------------|------------|---|
| 1/4/20XX | 1606 | 7 | 1/4/20XX | 0244 | 1244000001 | \$ 179,661.75 | 8D(a) | N/A | N/A | Bank Deposit | AH | \$176,765.00, Reimbursement to General Fund; \$2,896.75 to clear salary advance |
| | 1607 | | DELETED | | | | | | | | | |
| 1/19/20XX | 1608 | 7 | 1/19/20XX | 0244 | 1244000002 | \$ 3,069.77 | 8D(d) | | | BANK DEPOSIT - ORF SALARY ADV | AH | ORF Salary Advance |
| 1/24/20XX | 1609 | 7 | 1/19/20XX | 0244 | 1244000009 | \$ 100.00 | 1 8D(c) | | | Bank Deposit | | |
| 1/27/20XX | 1610 | 7 | 1/19/20XX | 0244 | 1244000009 | \$ (100.00) | 1 | VOID FDID 1609 | | VOID FDID 1609 | | |

Note: Deposits matched January CTS Statement, "Deposit" section; No outstanding deposits for January.

Trial Balance Report By Period

ATTACHMENT 6

Favorites > Main Menu > Fiscal Processes > Fiscal Report > GL Reports > Trial Balance Report by Period

Report ID: ZGL111

FI\$Cal

Page No:

1

DEPARTMENT OF FINANCE Trial Balance Report by Period

Business Unit: 8860

As Of: 1/31/20XX

Run Date: 2/9/20XX

Ledger: BUDLEGAL

Run Time 22:37:22

Fiscal Year: 20XX

Period From: 7 To Period: 7

Fund Range: 000000244 to 000000244

Fund: 0000 General Checking/Rev Fund
SubFund: 244

| ACCOUNT | ACCOUNT_TITLE | BEGINNING BALANCE | DEBITS | | CREDITS | ENDING BALANCE |
|------------|----------------------------------|-------------------|--------------|----|--------------|----------------|
| 110000 | Cash on Hand | \$100.00 | \$0.00 | | \$0.00 | \$100.00 |
| 5A (a) | 1101000 General Cash - CTS Acco | \$90.00 | \$185,901.29 | 8A | \$185,099.63 | \$891.66 |
| 5A (b) | 1101200 Revolving Fund Cash | \$173,337.05 | \$7,131.75 | 9A | \$7,767.11 | \$172,701.69 |
| | 1109100 Pending Cash Transfers - | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| | 1109110 SCO Legacy Interface Tr: | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| | 1109200 Pending Cash Transfers - | \$0.00 | \$7,767.11 | | \$7,767.11 | \$0.00 |
| | 1109300 Pending Cash Transfers - | \$0.00 | \$8,630.59 | | \$8,630.59 | \$0.00 |
| | 1200375 AR - CalATERS Adv Repl | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| | 1200900 Refunds Clearing | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| | 1240000 Due From Other Funds | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| | 1301100 Expense Advances | \$23,667.88 | \$5,499.00 | | \$4,235.00 | \$24,931.88 |
| | 1301200 Travel Advances | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| | 1301300 Salary Advances | \$2,896.75 | \$2,268.11 | | \$5,560.82 | (\$395.96) |
| | 1301950 SCO Inbound Interface C | \$0.00 | \$2,268.11 | | \$0.00 | \$2,268.11 |
| | 2000000 Accounts Payable - Cont | \$0.00 | \$12,002.11 | | \$12,002.11 | \$0.00 |
| | 2010000 Due to Other Funds | (\$200,000.00) | \$0.00 | | \$0.00 | (\$200,000.00) |
| | 2021000 Due to Local Governmer | \$0.00 | \$0.00 | | \$0.00 | \$0.00 |
| | 2023000 Local Sales Taxes Payabl | (\$1.68) | \$0.00 | | \$0.00 | (\$1.68) |
| | 2090050 Unapplied Receipts | 0 | \$182,831.52 | | \$182,831.52 | \$0.00 |
| | 2090100 Uncleared Collections-C | (\$90.00) | \$2,664.07 | | 3069.77 | -495.7 |
| Total Fund | 244 | 0 | \$416,963.66 | | \$416,963.66 | 0 |
| Total | : | | \$416,963.66 | | \$416,963.66 | |

Bank Recon Cross-Reference

*Business Unit : 8860
 *Acctg Date From : 20XX-01-01
 *Acctg Date To : 20XX-01-31
 Fund ~ (% or Blank for All) : 00000244
 Journal ID~(%or Blank for All) :
 Period ~ (Blank for All) :
 Account ~ (% or Blank for All) :

Query Criteria

*Note: Below picture does not present all data for the bank reconciliation example.
 Run or schedule this query for one period, one account, and one fund at a time for large data. Email DFQSupport@dof.ca.gov for assistance with DFQ queries.*

ATTACHMENT 7

| Business U | Source | Journal ID | Journal Date | Fund | ENY | Account | Alt Acct | Amount | Debit / Credit | Voucher | Invoice | Payment Re | FDID | Bank Acctd | Deposit Slip No | Locatic |
|------------|--------|------------|--------------|----------|-----|---------|------------|--------------|----------------|----------|--------------------------------|------------|------|------------|-----------------|---------|
| 8860 | ARD | AR09381866 | 1/4/20XX | 00000244 | | 1101000 | 1101000000 | 179,661.75 | Debit | | | | 1606 | 244 | 1244000001 | 000 |
| 8860 | ARD | AR09381868 | 1/4/20XX | 00000244 | | 1101000 | 1101000000 | (2,896.75) | Credit | | | | 1606 | 244 | 1244000001 | 000 |
| 8860 | ARD | AR09381868 | 1/4/20XX | 00000244 | | 1101000 | 1101000000 | (75.00) | Credit | | | | 1606 | 244 | 1244000001 | 000 |
| 8860 | ARD | AR09616245 | 1/24/20XX | 00000244 | | 1101000 | 1101000000 | 3,069.77 | Debit | | | | 1608 | 244 | 1244000002 | 000 |
| 8860 | ARD | AR09381868 | 1/4/20XX | 00000244 | | 1101000 | 1101000000 | (133,834.00) | Credit | | | | 1606 | 244 | 1244000001 | 000 |
| 8860 | ARD | AR09381868 | 1/4/20XX | 00000244 | | 1101000 | 1101000000 | (42,856.00) | Credit | | | | 1606 | 244 | 1244000001 | 000 |
| 8860 | ARD | AR09648884 | 1/25/20XX | 00000244 | | 1101000 | 1101000000 | 100.00 | Debit | | | | 1609 | 244 | 1244000009 | 000 |
| 8860 | ARD | AR09674257 | 1/27/20XX | 00000244 | | 1101000 | 1101000000 | (100.00) | Credit | | | | 1610 | 244 | 1244000009 | ATA |
| 8860 | ARD | AR09683616 | 1/31/20XX | 00000244 | | 1101000 | 1101000000 | (2,664.07) | Credit | | | | 1608 | 244 | 1244000002 | 000 |
| 8860 | ARD | AR09683616 | 1/31/20XX | 00000244 | | 1101000 | 1101000000 | (405.70) | Credit | | | | 1608 | 244 | 1244000002 | 000 |
| 8860 | CAS | CPP9611943 | 1/19/20XX | 00000244 | | 1101200 | 1101200000 | (1,000.00) | Credit | 00014608 | Chico State Career Fair_3542 | 1001110 | | | | |
| 8860 | CAS | CPP9611943 | 1/19/20XX | 00000244 | | 1101200 | 1101200000 | (440.00) | Credit | 00014609 | UC Davis Career Fair_2561 | 1001109 | | | | |
| 8860 | CAS | CPP9611943 | 1/19/20XX | 00000244 | | 1101200 | 1101200000 | (200.00) | Credit | 00014610 | UOP Job Fair_313 | 1001108 | | | | |
| 8860 | CAS | CPP9611943 | 1/19/20XX | 00000244 | | 1101200 | 1101200000 | (495.00) | Credit | 00014611 | 2023-Renewal Fee | 1001111 | | | | |
| 8860 | CAS | CPP9611943 | 1/19/20XX | 00000244 | | 1101200 | 1101200000 | (2,709.00) | Credit | 00014612 | I_026BA65F_1163_2023_1 | 1001112 | | | | |
| 8860 | CAS | CPP9639720 | 1/25/20XX | 00000244 | | 1101200 | 1101200000 | 235.00 | Debit | 00014622 | Replenish Voucher 00014378 | | | | | |
| 8860 | CAS | CPP9654469 | 1/25/20XX | 00000244 | | 1101200 | 1101200000 | (575.00) | Credit | 00014625 | CSUS_2366 | 1001114 | | | | |
| 8860 | CAS | CPP9654470 | 1/26/20XX | 00000244 | | 1101200 | 1101200000 | 4,000.00 | Debit | 00014619 | Replenish Voucher 00014531 | | | | | |
| 8860 | CAS | CPP9691279 | 1/30/20XX | 00000244 | | 1101200 | 1101200000 | (80.00) | Credit | 00014646 | 20XX-Renewal Fee Remaining Bal | 1001115 | | | | |
| 8860 | CAS | CPP9749611 | 1/31/20XX | 00000244 | | 1101200 | 1101200000 | (2,268.11) | Credit | 00014648 | S/A_MWahlberg_Dec20XX | 1001107 | | | | |
| 8860 | CAE | CRD9394976 | 1/4/20XX | 00000244 | | 1101200 | 1101200000 | 2,896.75 | Debit | | | | 1606 | 244 | 1244000001 | 000 |
| 8860 | CAE | CRD9691086 | 1/30/20XX | 00000244 | | 1101000 | 1101000000 | 405.70 | Debit | | | | 1608 | 244 | 1244000002 | 000 |
| 8860 | CAE | CRD9691086 | 1/30/20XX | 00000244 | | 1101000 | 1101000000 | 2,664.07 | Debit | | | | 1608 | 244 | 1244000002 | 000 |
| 8860 | TR | TR09359434 | 1/3/20XX | 00000244 | | 1101000 | 1101000000 | (2,268.11) | Credit | | | | | | | |

DFQ CM 02 BANK REC XREF QUERY - PIVOT TABLE

ATTACHMENT 8

Fund 00000244
Account 1101000

Step 8 - Reconcile CTS Fund - General Cash-CTS (Account 1101000) on Pivot Table

| Sum of Amount | | | Debit / Credit | | Grand Total | | | |
|--------------------|------------------|---------|----------------|--------------|-------------------|---------------------|---------------|---|
| Source | Deposit Slip No. | FDID | Journal ID | Journal Date | | | Debit | Credit |
| ARD | 1244000001 | 1606 | AR09381866 | 1/4/20XX | 179,661.75 | | 179,661.75 | Net Zero Transaction. |
| | | | AR09381868 | 1/4/20XX | | (176,765.00) | (176,765.00) | |
| | | | | 1/5/20XX | | (2,896.75) | (2,896.75) | |
| | 1244000002 | 1608 | AR09616245 | 1/24/20XX | 3,069.77 | | 3,069.77 | This is a net zero transaction, because AR payment was applied to CTS Fund 1101000. |
| | | | AR09683616 | 1/31/20XX | | (3,069.77) | (3,069.77) | |
| | 1244000009 | 1609 | AR09648884 | 1/25/20XX | 100.00 | | 100.00 | Net Zero ARD, FDID 1610 posted as adjustment to void FDID 1609. |
| | | 1610 | AR09674257 | 1/27/20XX | | (100.00) | (100.00) | |
| CAE | 1244000002 | 1608 | CRD9691086 | 1/30/20XX | 3,069.77 | | 3,069.77 | Actual deposit posted. |
| TR | (blank) | (blank) | TR09359434 | 1/3/20XX | | (2,268.11) | (2,268.11) | The system posted this transaction because the department had not entered the manual check in F\$ by the time the check was cashed. The check was subsequently posted in P7. The system generated entry becomes a reconciling amount that needs to be reversed. |
| Grand Total | | | | | 185,901.29 | (185,099.63) | 801.66 | |

| Source | Journal | Step | |
|--------|---------|---------|------------|
| ARD | AR | 8 C (b) | No example |
| CAE | CRD | 8 C (e) | No example |
| CAS | CPP | 8 C (f) | No example |

The screenshot shows the 'PivotTable Fields' task pane with the following configuration:

- Choose fields to add to report:**
 - Debit / Credit
 - Deposit Slip No.
 - Distribution Li
 - Distribution Sequence
 - ENY
 - FDID
 - Fund
 - Invoice
 - Journal Date
 - Journal Header Status
 - Journal ID
- Drag fields between areas below:**
 - FILTERS:** Period, Fund, Account
 - COLUMNS:** Debit / Credit
 - ROWS:** Source, FDID, Deposit Slip No., Journal ID, Journal Date
 - VALUES:** Sum of Amount
- Defer Layout Update
- UPDATE button

8A

Period 7
Fund 00000244
Account 1101200

DFQ_CM_02 BANK_REC_XREF_QUERY - PIVOT TABLE
Step 9 - Reconcile CTS Fund - ORF Cash (Account 1101200) on Pivot Table

ATTACHMENT 9

| Source | Payment Number | Voucher | Reference | Invoice | Journal ID | Journal Date | FDID | Debit / Credit | Grand Total | Notes: |
|--------------------|----------------|----------|-----------|--------------------------------|------------|--------------|------|-----------------|-------------------|---|
| CAE | ORF-SAL ADV | (blank) | (blank) | (blank) | CRD9394976 | 1/4/20XX | 1606 | 2,896.75 | 2,896.75 | Clears Recon item; Manual check issued in P6, entered in P7 |
| CAS | 0000001164 | 00014610 | 1001108 | UOP Job Fair_313 | CPP9611943 | 1/19/20XX | | (200.00) | (200.00) | January Check Cleared in January (200.00) |
| | 0000001165 | 00014609 | 1001109 | UC Davis Career Fair_2561 | CPP9611943 | 1/19/20XX | | (440.00) | (440.00) | January Check Cleared in January (440.00) |
| | 0000001166 | 00014608 | 1001110 | Chico State Career Fair_3542 | CPP9611943 | 1/19/20XX | | (1,000.00) | (1,000.00) | Outstanding check (1,000.00) |
| | 0000001167 | 00014611 | 1001111 | 2023-Renewal Fee | CPP9611943 | 1/19/20XX | | (495.00) | (495.00) | January Check Cleared in January (495.00) |
| | 0000001168 | 00014612 | 1001112 | L_026BA65F_1163_2023_1 | CPP9611943 | 1/19/20XX | | (2,709.00) | (2,709.00) | January Check Cleared in January (2,709.00) |
| | 0000001169 | 00014625 | 1001114 | CSUS_2366 | CPP9654469 | 1/25/20XX | | (575.00) | (575.00) | Outstanding check (575.00) |
| | 0000001170 | 00014646 | 1001115 | 2023-Renewal Fee Remaining Bal | CPP9691279 | 1/30/20XX | | (80.00) | (80.00) | Outstanding check (80.00) |
| | 0000001172 | 00014648 | 1001107 | S/A_MWahlberg_Dec20XX | CPP9749611 | 1/31/20XX | | (2,268.11) | (2,268.11) | PM Cleared check (1,655.00) |
| | | 00014619 | | Replenish Voucher 00014531 | CPP9654470 | 1/26/20XX | 9B | 4,000.00 | 4,000.00 | |
| | | 00014622 | | Replenish Voucher 00014378 | CPP9639720 | 1/25/20XX | | 235.00 | 235.00 | |
| Grand Total | | | | | | | | 7,131.75 | (7,767.11) | (635.36) |

ORF replenishments (also on CTS Deposit Listing with document "00R00xxxxx")

ORF checks issued 9C

9A

PivotTable Fields

Choose fields to add to report:

- Account
- Alt Acct
- Amount
- Amount Type
- Approp Ref
- Bank Account

Drag fields between areas below:

| | |
|--|---|
| <p>FILTERS</p> <p>Period</p> <p>Fund</p> <p>Account</p> | <p>COLUMNS</p> <p>Debit / Credit</p> |
| <p>ROWS</p> <p>Payment Ref</p> <p>Voucher</p> <p>Payment Ref</p> <p>Invoice</p> <p>Journal ID</p> <p>Journal Date</p> <p>FDID</p> | <p>VALUES</p> <p>Sum of Amount</p> |

Defer Layout Update UPDATE

| | Check Log: DFQ_CM_02 | Variance |
|---|----------------------|--------------------|
| January Checks Cleared in January | \$3,844.00 | -\$3,844.00 |
| January Checks not on January CTS; Outstanding checks | \$2,050.96 | -\$1,655.00 |
| Total January Checks = | \$5,894.96 | -\$5,499.00 |

\$395.96 9E *CHK #1001113 not entered in F\$

DEPARTMENT OF FINANCE
 GENERAL CHECKING ACCOUNT RECONCILIATION
 FOR PERIOD ENDING FEBRUARY 28, 20XX (PERIOD 8)

ATTACHMENT 10

ORG CODE: 8860
 ACCT NO: 244

| | A | B | C | D | |
|--|---------------------------------------|------------------|--------------------|------------------------------------|---|
| | Beginning Balance as of 01/31/20XX | DEPOSITS | CHECKS | Ending Balance as of 02/28/20XX | COMMENTS/ CORRECTIONS |
| PER FISCAL BANK STATEMENT REGISTER: | 178,186.14 | 41,409.00 | (48,651.11) | 170,944.03 | |
| Outstanding Checks: | | | | | |
| 1/31/20XX | (2,720.64) | | 2,720.64 | 0.00 | From Check Issued Log- Outstanding checks. |
| 2/28/20XX | | | (369.68) | (369.68) | From Check Issued Log- Outstanding checks. |
| Outstanding Deposits: | | | | | |
| 1/31/20XX | 0.00 | | | 0.00 | |
| 2/28/20XX | 0.00 | | | 0.00 | |
| SCO Reconciling Items: | | | | | |
| CK #05020244 - 2/1/23 on Bank Statement does not belong to BU8860; will contact STO | | | 3C 725.15 | 725.15 | |
| ADJUSTED BAL | 175,465.50 | 41,409.00 | (45,575.00) | 171,299.50 | |
| PER FISCAL LEDGER ACTIVITY | | DEBIT | CREDIT | | |
| CTS/ORF 00000244 | | | | | |
| 1101000-General Cash** | 891.66 | 38,130.04 | (41,915.22) | (2,893.52) | |
| CTS/ORF 00000244 | | | | | |
| 1101200-Revolving Fd Cash | 172,701.69 | 5,948.07 | (7,845.96) | 170,803.80 | |
| CTS Fund 00000XXX | | | | | |
| 1101400 - Agency Trust Fd Cash | 0.00 | 0.00 | 0.00 | | |
| TOTAL FISCAL | 173,593.35 | 44,078.11 | (49,761.18) | 167,910.28 | |
| FISCAL Reconciling Items: | | DEBIT | CREDIT | | |
| CHK #1001113 not entered in F\$ | (395.96) | | 395.96 | 0.00 | |
| TR09359434 1/3/23 Interfaced for CHK 1001107; needs to be reversed | 2,268.11 | | | 2,268.11 | |
| TR09709709 - Interfaced for CK #05020244 - \$725.15 (not a BU8860 check) and CK #1001113 because incorrect check number was recorded in voucher payment reference | | | 1,121.11 | 1,121.11 | |
| ADJ FISCAL BALANCE | 175,465.50 | 44,078.11 | (48,244.11) | 171,299.50 | |
| Variance* | 0.00 | 0.00 | 0.00 | 0.00 | |

*When the net variance is zero for debits and credits, these are not reconciling items. If the net amount is not zero, then research is needed.
 **When agencies/departments account for more than one fund in the CTS account, identify each fund's share of the General Cash.

Performed by: _____ Date: _____
 Reviewed by: _____ Date: _____

CO75042 / 8860 CENTRALIZED TREASURY TRUST SYSTEM ACCOUNT STATEMENT 2023 PAGE 1
 SECTION 16305 - 16305.8 GOVERNMENT CODE
 CONTROLLER OF CALIFORNIA
 DIVISION OF ACCOUNTING AND REPORTING
 PERIOD ENDING 02-28-2023

ACCOUNT NO. 244
 MAIL CODE: 8860
 GENERAL CHECKING/REV FUND
 DEPARTMENT OF FINANCE

BALANCE FORWARD DEPOSITED IN TREASURY THIS PERIOD CHECKS PAID THIS PERIOD NEW BALANCE
 \$178,186.14 \$41,409.00 \$48,651.11- \$170,944.03

| CHECK LISTING ACCOUNT NO. 244 | | | | CHECK | | | | CHECK | | | | | | |
|-------------------------------|----|----------|-------|-------------|----|----|----------|-------|--------------|----|----|----------|-------|-----------|
| MO | DY | NUMBER | EXPL. | AMOUNT | MO | DY | NUMBER | EXPL. | AMOUNT | MO | DY | NUMBER | EXPL. | AMOUNT |
| 02 | 17 | 01001087 | | \$300.00- | 02 | 06 | 01001110 | | \$1,000.00- | 02 | 01 | 01001113 | | \$395.96- |
| 02 | 10 | 01001114 | | \$575.00- | 02 | 07 | 01001115 | | \$80.00- | 02 | 27 | 01001116 | | \$850.00- |
| 02 | 23 | 01001117 | | \$6,400.00- | 02 | 24 | 01001118 | | \$200.00- | 02 | 01 | 05020244 | | \$725.15- |
| 02 | 16 | 00\$1615 | | \$625.00- | 02 | 16 | 00\$1616 | | \$37,500.00- | | | | | |

TOTAL CHECKS COUNT 11 AMOUNT \$48,651.11-

| DEPOSIT LISTING ACCOUNT NO. 244 | | | | OFFICE | | | | OFFICE | | | | | | |
|---------------------------------|----|----------------|-------|------------|----|----|----------------|--------|-------------|----|----|------------|-------|---------|
| MO | DY | NUMBER | EXPL. | AMOUNT | MO | DY | NUMBER | EXPL. | AMOUNT | MO | DY | NUMBER | EXPL. | AMOUNT |
| 02 | 15 | 00R0014685 | | \$2,709.00 | 02 | 15 | 00R0014686 | | \$495.00 | 02 | 16 | 00R0014684 | | \$80.00 |
| 02 | 15 | 000 2244000377 | | \$625.00 | 02 | 15 | 000 2244000378 | | \$37,500.00 | | | | | |

TOTAL DEPOSITS COUNT 5 AMOUNT \$41,409.00