Village of LGS	Sample 1	Completed	Month	
Reconcilation of Cash Receipts and Cash Disbursements For the Month of September 2019		Completed	MOHIT	
Tor the Month of Deptember 2013				
	В	С	D	= + B + C - D
	Balance	September	September	Balance
	9/1/19	Receipts	Payments	9/30/19
Balance per Books - Cash Summary by Fund	616,412.18	175,209.83	274,809.00	516,813.01
Fund transfers	0.00	(10,000.00)	(10,000.00)	0.00
June 2019				
Interest not posted XYZ Bank savings	2.59			2.59
Deposit Overposted	(0.02)			(0.02
Deposit not posted	2,318.45	(2,318.45)		0.00
Bank service charges not posted (main account)	(254.92)			(254.92
Bank transfer recorded as expenditure	(5,000.00)			(5,000.00
Credit card processing fees not posted	(569.15)			(5,000.00
Check #91051 written for 192.45 cleared bank for \$195.45	(3.00)			(3.00
Voided cleared check #89512 in system	1,137.29			1,137.29
July 2019				0.00
Interest not posted XYZ Bank savings	3.64			3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.18)			(4,502.18
	,			·
Bank service charges not posted (main account)	(321.08)			(321.08
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.08)			(15,713.08
Credit card processing fees not posted	(652.84)			(652.84
August 2019	0.04			0.04
Interest not posted XYZ Bank savings	2.91			2.91
Dank and in the second of the second	(040.04)			(040.04
Bank service charges not posted (main account)	(213.64)			(213.64
Insuraco electronic withdrawal more than posted	(900.00)			(900.00
Fees not posted for RITA receipt posted at gross	(1,597.59)			(1,597.59
Credit card processing fees not posted	(507.49)			(507.49
September 2019				
Interest not posted XYZ Bank savings	0.00	3.62		3.62
Deposit not posted (quarterly business income tax)	0.00	1,549.86		1,549.86
- opcon not posted (quanton) admissor mount tany	0.00	1,010.00		.,0.0.00
Bank service charges not posted (main account)	0.00		192.55	(192.55
Memo check 91238 is duplicate of 91221	0.00		(459.87)	459.87
Deposit item returned	0.00		197.34	(197.34
Credit card processing fees not posted	0.00		878.31	(878.31
Bank transfer posted as memo check 91240	0.00		(36,621.31)	36,621.31
		( )		
"Auditor and Treasurer" fees on RITA deposits	0.00	(347.37)	(347.37)	0.00
Adjusted Book Balances	589,642.07	164,097.49	228,648.65	525,090.91
Adjusted Book Balances	309,042.07	104,097.49	220,040.03	323,090.91
Balance per Bank				
Bulairo poi Buill				
First Bank of ABC (Main Checking)	500,356.54	199,152.87	228,605.75	470,903.66
First Bank of ABC (Payroll)	127.95	39,725.18	39,725.18	127.95
XYZ Bank (Savings)	95,018.84	3.62	36,621.31	58,401.15
Bank Transfers	0.00	(76,346.49)	(76,346.49)	0.00
Outstanding Chapter				
Outstanding Checks:	(E 964 96)		(E 064 06)	0.00
August 2019	(5,861.26)		(5,861.26) 5,904.16	0.00 (5,904.16
September 2019	0.00		3,904.16	(5,904.16
Deposits in Transit				
August 2019	0.00	0.00	0.00	0.00
September 2019	0.00	1,562.31	0.00	1,562.3
1	3.33	.,	2.23	.,552.0
Adjusted Bank Balances	589,642.07	164,097.49	228,648.65	525,090.91
				<del></del>
Check Figures	0.00	0.00	0.00	0.00
<u>u</u>				0.00

	Outstanding Checks List				
	Check #	Amount			
May-18	89745	170.00			
Dec-18	90817	130.80			
Jan-19	90845	19.01			
Mar-19	90997	269.40			
Mar-19	90998	440.00			
Apr-19	91015	240.00			
May-19	91042	29.00			
Jun-19	91068	48.67			
Aug-19	92049	139.00			
Aug-19	92050	59.94			
Aug-19	92055	65.00			
Aug-19	92056	400.00			
Sep-19	92102	1,191.00			
Sep-19	92104	103.68			
Sep-19	92107	664.85			
Sep-19	92111	257.00			
Sep-19	92112	908.87			
Sep-19	92114	10.40			
Sep-19	92115	150.00			
Sep-19	92116	356.00			
Sep-19	92117	251.54			
		5,904.16			

Village of LGS		Camarala	Commission	-l	h mataa)
Reconcilation of Cash Receipts and Cash Disburseme	nts	Sample 2	- Completed	d month (wit	n notes)
For the Month of September 2019		_			
Balance per books line matches cash		В	С	D	= + B + C - D
summary by fund/cash position report		Balance	September	September	Balance
		9/1/19	Receipts	Payments	9/30/19
Balance per Books - Cash Summary by Fund	$\longrightarrow$	616,412.18	175,209.83	274,809.00	516,813.01
Fund transfers		0.00	(10,000.00)	(10,000.00)	0.00
I 0040			<b></b>	<u> </u>	
June 2019 Interest not posted XYZ Bank savings		2.59	<del></del>		2.59
Deposit Overposted		(0.02)		\ /	(0.02)
Deposit not posted		→ 2,318.45	(2,318.45)	\ /	0.00
				`	
Bank: In June, this deposit was on the bank		(254.92)	Revenue	s and	(254.92)
Bank Credit statement, but was not posted. In		(5,000.00)	expenses		(5,000.00)
		(569.15)			(569.15)
Check September, it was posted. The		(3.00) 1,137.29		between	(3.00) 1,137.29
reconciling item in June "recorded" the	•	1,137.29	— funds, sir	nce these 🗕	1,137.29
July 2 deposit, so when the village posts it in			aren't an	actual	0.00
September, the reconciling item from		3.64	revenue	<u> </u>	3.64
		(4,502.18)			(4,502.18)
June is reversed.		·	expense.		,
Bank domes anarges not posted (main docture)		(321.08)	must be	reduced	(321.08)
Insuraco electronic withdrawal not posted (insurance prem	iums)	(15,713.08)	by the ar	nount of	(15,713.08)
Credit card processing fees not posted		(652.84)	the trans		(652.84)
August 2010			uic uans	1010.	
August 2019 Interest not posted XYZ Bank savings		2.91			2.91
Interest flot posted X12 Bank Savings		2.31			2.91
Bank service charges not posted (main account)		(213.64)			(213.64)
Insuraco electronic withdrawal more than posted		(900.00)			(900.00)
Fees not posted for RITA receipt posted at gross		(1,597.59)			(1,597.59)
Credit card processing fees not posted		(507.49)			(507.49)
September 2019		0.00	0.00		0.00
Interest not posted XYZ Bank savings Deposit not posted (quarterly business income tax)		0.00	3.62 1,549.86		3.62 1,549.86
Deposit not posted (quarterly business income tax)		0.00	1,549.66		1,349.66
Bank service charges not posted (main account)		0.00		192.55	(192.55)
Memo check 91238 is duplicate of 91221		0.00		(459.87)	459.87
Deposit item returned		0.00		197.34	(197.34)
Credit card processing fees not posted		0.00		878.31	(878.31)
Bank transfer posted as memo check 91240		0.00		(36,621.31)	36,621.31
"Auditor and Treasurer" fees on RITA deposits		0.00	(347.37)	(347.37)	0.00
Addition and Treasurer Tees of KITA deposits		0.00	(347.37)	(347.37)	0.00
Adjusted Book Balances		589,642.07	164,097.49	228,648.65	525,090.91
		, .	7	-,	,
Balance per Bank					
First Bank of ABC (Main Checking)		500,356.54	199,152.87	228,605.75	470,903.66
First Bank of ABC (Payroll)		127.95	39,725.18	39,725.18	127.95
XYZ Bank (Savings)		95,018.84	3.62	36,621.31	58,401.15
Bank Transfers		0.00	(76,346.49)	(76,346.49)	0.00
		0.00	(. 0,0 10. 10)	(. 5,5 15. 15)	0.00
Outstanding Checks:					
August 2019		(5,861.26)		(5,861.26)	0.00
September 2019		0.00		5,904.16	(5,904.16)
Denogita in Transit					
Deposits in Transit August 2019		0.00	0.00	0.00	0.00
All check figures being 0.00		0.00	1,562.31	0.00	1,562.31
, i i		0.00	1,002.01	0.00	1,002.01
indicates that all activity from the		589,642.07	164,097.49	228,648.65	525,090.91
bank statements has been					
accounted for.	ck Figures	0.00	0.00	0.00	0.00
					0.00

Fund transfers	Village of LGS				
Balance per Books - Cash Summary by Fund		Sample 3 - R	eceipts and p	payments of	f by the
Balance per Books - Cash Summary by Fund   Balance   September	For the Month of September 2019				, , <u>, , , , , , , , , , , , , , , , , </u>
Balance pt Books - Cash Summary by Fund					. D . C . D
Balance per Books - Cash Summary by Fund   616,412.8   75,209.8   274,809.00   516,813.					
Balance per Books - Cash Summary by Fund					
Fund transfers  0.00 (10,000.00) (10,000.00) (0.000.000.00) (0.000.00) (0.000.000.00) (0.000.000.00) (0.000.000.000.000.000.000 (0.000.000.0	Balance per Books - Cash Summary by Fund				516,813.01
Interest not posted XYZ Bank savings		0.00	(10,000.00)	(10,000.00)	0.00
Interest not posted XYZ Bank savings	1 0040				
Deposit Overposted   (0,02)   (0,02)   (0,02)   (0,02)   (0,02)   (0,02)   (0,02)   (0,02)   (0,03)		2.50			2.59
Deposit not posted   2,318.45   (2,318.45)   (0,254.92)   (254.9					(0.02
Bank transfer recorded as expenditure (5,000,00) (5,000			(2,318.45)		0.00
Bank transfer recorded as expenditure (5,000,00) (5,000	Dealt comics shours and most of (main possure)	(254.02)			(054.00
Credit card processing fees not posted (569.15) (569. Check #91051 written for 192.42 floared bank for \$195.45 (3.00) (3.30) (7.300) (3.30) (3.30) (3.30) (7.300) (3.30) (3.30) (3.30) (7.301) (3.300) (3.30) (3.30) (7.301) (3.301) (					
Check #91051 written for 192.46 cleared bank for \$195.45  July 2019  July 201					(569.15
July 2019 Interest not posted XYZ Bank savings Deposit posted, not on bank (didn't clear in August) Deposit posted, not on bank (disposition) Deposit posted, not on bank (dispos					(3.00
Interest not posted XYZ Bank savings Deposit posted, not on bank (didn't clear in August)  Revervice charges not posted (main account) Insuraco electronic withdrawal not posted (insurance premiums)  Revenues and expenses are off by the same armount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when reseas are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the gress amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount to have the same variance is when the entity deposits a check that later bounces. When the entity deposits a check that later bounces. When the entity organially makes the deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  3.64  (4,502.18)  (321.364)  (221.364)  (213.64)  (213.64)  (213.64)  (213.64)  (900.00)  (900.00)  (900.00)  (900.00)  (1,597.49)  (1,	Voided cleared check #89512 in system	1,137.29			1,137.29
Interest not posted XYZ Bank savings Deposit posted, not on bank (didn't clear in August)  Bank service charges not posted (main account) Insurace electronic withdrawal not posted (insurance premiums)  Credit card processing fees not posted Insurace electronic withdrawal more than posted Insurace electronic withdrawa	Index 2040				0.00
Deposit posted, not on bank (didn't clear in August)  Bank service charges not posted (main account) Insurace electronic withdrawal not posted (insurance premiums)  Credit card processing lees not posted  August 2019 Interest not posted XYZ Bank savings  Bank service charges not posted (main account) Insurace electronic withdrawal more to have the entity the net amount. Therefore, the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  (4,502.18)  (4,502.18)  (4,502.18)  (4,502.18)  (4,502.18)  (4,502.18)  (4,502.18)  (4,502.18)  (321.08)  (321.08)  (321.08)  (321.08)  (321.08)  (321.08)  (321.08)  (455.28)  (552.84)  (652.84)		3.64			3.64
Bank service charges not posted (main account) (321.08) (321.10suraco electronic withdrawal not posted (insurance premiums) (15,713.08) (1					(4,502.18)
Insurace electronic withdrawal not posted (insurance premiums) (652.84) (65					
Credit card processing fees not posted  August 2019  Interest not posted XYZ Bank savings  Bank service charges not posted (main account)  Insurace electronic withdrawal more than posted  Revenues and expenses are off by the same amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  2.91  (213.64) (900.00) (652.49) (1.597.59) (1.597.59) (1.597.49) (507.49) (507.49) (507.49) (1.597.59) (1.597.59) (1.597.59) (1.597.59) (1.597.59) (1.597.69) (1.597.59) (1.597.69) (1.597.59 (1.597.59) (1.597.59 (1.597.59) (1.597.59 (1.597.59) (1.597.59 (1.597.59) (1.597.59 (1.597.59) (1.597.59 (1.597.59) (1.597.59 (1.597.59 (1.597.59) (1.597.59 (1.597.59) (1.597.59 (1.597.59 (					(321.08)
August 2019 Interest not posted XYZ Bank savings  Bank service charges not posted (main account) Insurace electronic withdrawal more than posted Revenues and expenses are off by the same amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  2.91  (213.64) (900.00) (507.49) (507.49) (507.49) (507.49) (507.49) (507.49) (507.49) (507.49) (507.49) (507.49) (507.49) (507.49) (507.49) (500.00 (507.49) (500.00 (507.49) (507.49) (500.00 (507.49) (500.00					(15,713.08)
Interest not posted XYZ Bank savings  Bank service charges not posted (main account) Insurace electronic withdrawal more than posted Revenues and expenses are off by the same amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity poriginally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  2.91 (213.64) (900.00) (590.00 (1,597.59) (1,507.49) (1,507.49) (1,507.49 (0,00) (1,549.60 (1,900.00) (1,549.60 (1,900.00) (1,64.444.86 (228,996.02 (2,91.41 (3,00) (3,621.31 (	Ordan dana processing rees not posted	(002.04)			(002.04)
Bank service charges not posted (main account)  Insuraco electronic withdrawal more than posted Revenues and expenses are off by the same amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  (213.64) (900.00) (1.597.49) (507.49) (0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.					
Ilinsurace electronic withdrawal more than posted   (90.00)   (900. Revenues and expenses are off by the same amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.	Interest not posted XYZ Bank savings	2.91			2.91
Ilinsurace electronic withdrawal more than posted   (90.00)   (900. Revenues and expenses are off by the same amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.	Rank convice charges not nested (main account)	(212.64)			(212.64)
Revenues and expenses are off by the same amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  (1,597,59) (507,49) (0,00) 3,62 (0,00) 1,549,86 (1,597,59) (0,00) 1,549,86 (1,597,59) (0,00) 1,549,86 (1,597,59) (0,00) 1,549,86 (1,597,59) (0,00) 1,549,86 (1,597,59) (0,00) 1,549,86 (1,597,59) (0,00) 1,549,86 (1,597,59) (0,00) 1,549,86 (1,597,59) (1,597,59) (0,00) 1,549,86 (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,549,86 (1,597,59) (1,597,59) (1,597,59) (1,597,59) (1,549,86 (1,597,59) (1,549,86 (1,597,59) (1,597,59) (1,597,59) (1,549,86 (1,597,59) (1,597,59) (1,549,86 (1,597,59) (1,597,59) (1,549,86 (1,597,59) (1,549,86 (1,597,59) (1,597,59) (1,549,86 (1,597,59) (1,549,86 (1,597,59) (1,549,86 (1,597,59) (1,549,86 (1,597,59) (1,549,86 (1,597,59) (1,549,86 (1,597,9) (1,549,86 (1,597,9) (1,549,86 (1,597,9) (1,549,86 (1,597,9) (1,549,86 (1					(900.00)
amount. This could be caused by a deposit which was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity priginally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  (507.49)  (507.49)  (0.00  (1,549.86  (1,549.87)  (459.87.31  (678.81  (678.81  (678.81  (678.81  (678.81  (678.81  (678.81  (678.81  (679.81  (679.81  (679.81  (679.81  (679.81  (679.81  (679.81  (679.81  (679.81  (679.81  (679.81  (679.81  (679.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81  (67.81					(1,597.59)
was correctly posted at gross with a memo expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.   **Total Ratio Andrew Common and Paid the County Treasurer or RITA will without the fees and give the entity of the entity deposits and the entity of the		(507.49)			(507.49)
expense for fees. (Common on property tax receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    0.00	· · · · · · · · · · · · · · · · · · ·				
receipts, but can occur with any transaction when fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    0.00		0.00	3 62		3.62
fees are deducted from the deposit.) In these cases, it is as though the entity received the gross amount and paid the County Treasurer or RITA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    192.55					1,549.86
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amount and paid the County Treasurer or RTTA the fees, which is why it is proper for the entity to post the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.	cases, it is as though the entity received the gross				459.87
the gross amount as revenue and the fees as an expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    0.00	amount and paid the County Treasurer or RITA th	^			(878.31
the gross amount as revenue and the fees as an expense. However, in reality, the County  Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  **Treasurer or RITA will withhold the fees and give	fees, which is why it is proper for the entity to post				36,621.31
expense. However, in reality, the County Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    S89,642.07   164,444.86   228,996.02   525,090.     S89,642.07   164,944.86   228,996.02   525,090.     S89,642.07   164,944.86   228,996.02   525,090.     S89,642.07   164,944.86   228,996.02   525,090.     S89,642.07   164,944.86   228,960.2   525,090.     S89,642.07   164,944.86   228,946.0   525,090.     S89,642.07   164,944.86   228,648.65   525,090.     S89,642.07   164,944.86   228,960.2   525,					
Treasurer or RITA will withhold the fees and give the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    589,642.07   164,444.86   228,996.02   525,090.     525,090.   127.95   39,725.18   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   127.95   39,725.18   127.95   39,725.18   39,725.18   127.95   39,725.18   127.95   39,725.18   127.95   39,725.	•				
the entity the net amount. Therefore, the bank statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    Therefore, the bank statement which		589 642 07	164 444 86	228 996 02	525 090 91
statement only shows the net amount which creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check counces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  500,356.54  199,152.87  228,605.75  470,903.  595,018.84  3.62  36,621.31  58,401.  0.00  (76,346.49)  (76,346.49)  (76,346.49)  0.00  5,904.16  (5,904.  0.00  0.00  0.00  0.00  0.00  1,562.31  0.00  1,562.31  0.00  1,562.31  0.00  1,562.31		000,012.01	101,11100	220,000.02	020,000.01
creates a variance in the amount of the fees in both columns of the proof of cash. Another common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check counces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    500,356.54   199,152.87   228,605.75   470,903.   127.95   39,725.18   39,725.18   127.   95,018.84   3.62   36,621.31   58,401.   127.95   39,725.18   39,725.18   39,725.18   127.					
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common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  95,018.84  95,018.84  3.62  36,621.31  58,401.  (76,346.49)  (76,346.49)  (5,861.26)  0.00  5,904.16  (5,904.  6,00  0.00  0.00  0.00  0.00  1,562.31  0.00  1,562.31  0.00  1,562.31	creates a variance in the amount of the fees in				
common issue that can cause both columns to have the same variance is when the entity deposits a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    Common issue that can cause both columns to the part of the posits of the entity deposits of the entity deposits of the entity deposits of the entity originally makes the deposit, it shows on the bank statement as a control of the part of the part of the entity originally makes the deposit, it shows on the bank statement as a control of the part of	both columns of the proof of cash. Another				
a check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    10	common issue that can cause both columns to	00,010.01	0.02	00,021.01	00,101110
check that later bounces. When the entity originally makes the deposit, it shows on the bank statement as a deposit. However, when the check bounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    1	have the same variance is when the entity deposit	0.00	(76,346.49)	(76,346.49)	0.00
originally makes the deposit, it shows on the bank statement as a deposit. However, when the check counces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.  (5,861.26)  (5,861.26)  (5,861.26)  (5,904.16  (5,9	•				
statement as a deposit. However, when the check counces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    0.00	•	(5 861 26)		(5 861 26)	0.00
oounces, it shows on the bank statement as a withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    The check of	• • •	0.00			(5,904.16)
withdrawal of some sort. On the books, the entity should post a bounced check as a negative revenue.    0.00	· · · · · · · · · · · · · · · · · · ·	,			
should post a bounced check as a negative revenue.    0.00		200	2.22	2.22	0.00
revenue.	and the control of th				0.00 1 562 31
	should post a bounced check as a negative	0.00	1,502.51	0.00	1,502.31
Check Figures 0.00 347.37 347.37 0.	revenue.	589,642.07	164,097.49	228,648.65	525,090.91
Uneck Figures	0		047.07	047.07	2.00
	Check Figur	es 0.00	347.37	347.37	0.00

Village of LGS Reconcilation of Cash Receipts and Cash Disbursements	Sample 4	Possints no	at working	
For the Month of September 2019	Sample 4 - Receipts not working			
	В	С	D	= + B + C - D
	Balance	September	September	Balance
Dalaman Dalaha Orah Oraman har Franci	9/1/19	Receipts	Payments	9/30/19
Balance per Books - Cash Summary by Fund Fund transfers	616,412.18 0.00	175,209.83 (10,000.00)	274,809.00 (10,000.00)	516,813.01 0.00
Fulld transfers	0.00	(10,000.00)	(10,000.00)	0.00
June 2019				
Interest not posted XYZ Bank savings	2.59			2.59
Deposit Overposted	(0.02)			(0.02
Deposit not posted	2,318.45	(2,318.45)		0.00
Donk comics sharms not nected (main secount)	(254.92)			(254.02)
Bank service charges not posted (main account)  Bank transfer recorded as expenditure	(5,000.00)			(254.92 (5,000.00
Credit card processing fees not posted	(569.15)			(569.15
Check #91051 written for 192.45 cleared bank for \$195.45	(3.00)			(3.00
Voided cleared check #89512 in system	1,137.29			1,137.29
July 2019				0.00
Interest not posted XYZ Bank savings	3.64			3.64
Deposit posted, not on bank (didn't clear in August)	(4,502.18)			(4,502.18
Bank service charges not posted (main account)	(321.08)			(321.08
Insuraco electronic withdrawal not posted (insurance premiums)	(15,713.08)			(15,713.08
Credit card processing fees not posted	(652.84)			(652.84
· · · · · · · · · · · · · · · · · · ·				•
August 2019				
Interest not posted XYZ Bank savings	2.91			2.91
Pank convice charges not posted (main account)	(212.64)			(242.64)
Bank service charges not posted (main account) Insuraco electronic withdrawal more than posted	(213.64) (900.00)			(213.64) (900.00)
Fees not posted for RITA receipt posted at gross	(1,597.59)			(1,597.59)
Credit card processing fees not posted	(507.49)			(507.49)
	,			\
September 2019				
Interest not posted XYZ Bank savings	0.00	3.62		3.62
Bank service charges not posted (main account)	0.00		192.55	(192.55)
Memo check 91238 is duplicate of 91221	0.00		(459.87)	459.87 (197.34)
Deposit item returned Credit card processing fees not posted	0.00		197.34 878.31	(878.31)
Bank transfer posted as memo check 91240	0.00		(36,621.31)	36,621.31
			(00,0=1101)	5 5,5 = 110 1
If one column is not working (the check figure is	0.00	(347.37)	(347.37)	0.00
not 0.00), use the information from the proof of	500 040 07	100 5 17 00	000 040 05	500 544 05
cash to know where to look. In this case, the	589,642.07	162,547.63	228,648.65	523,541.05
adjusted bank balance is higher than the				
adjusted book balance. This could be that	500,356.54	199,152.87	228,605.75	470,903.66
something that was on the withdrawal side of the	127.95	39,725.18	39,725.18	127.95
bank statement was posted as a negative	95,018.84	3.62	36,621.31	58,401.15
receipt, however since the payments column is				
tied out, that cannot be the case. Another thing	0.00	(76,346.49)	(76,346.49)	0.00
- Control of the Cont				
that could cause this is if we missed a bank to	(5,861.26)		(5,861.26)	0.00
bank transfer on the the bank statements,	0.00		5,904.16	(5,904.16
however that would also affect both columns.	0.00		2,000	(5,55 70
Another thing that could cause this is if there was				
_	0.00	0.00	0.00	0.00
a deposit on the bank statement that was not	0.00	1,562.31	0.00	1,562.31
posted, which is what we would find to be the	E00.040.07	164 007 40	220 040 05	EOE 000 01
problem in this case if we went back and looked	589,642.07	164,097.49	228,648.65	525,090.91
at the documents carefully again.	0.00	(1,549.86)	0.00	(1,549.86
· · · · · · · · · · · · · · · · · · ·	0.00	(1,0-0.00)	0.00	(1,549.86

Balance per Books - Cash Summary by Fund   September	Village of LGS Reconcilation of Cash Receipts ar	nd Cash Disbursements	Sample	5 - Formula	Error	
Balance per Books - Cash Summary by Fund			Campie o Tomala Error			
Balance per Books - Cash Summary by Fund	•					
Balance per Books - Cash Summary by Fund						= + B + C - D
September 2019   Sept						
Universet not posted XYZ Bank savings   2.59   (0.02)   (0.000						
Uniter 2019   Interest not posted XYZ Bank savings   2.59   2.58   2.58   2.59   2.58   2.59   2.58   2.59   2.58   2.59   2.59   2.58   2.59   2.59   2.58   2.59   2.59   2.58   2.59   2.58   2.59   2.59   2.58   2.59   2.58   2.59   2.58   2.59   2.58   2.59   2.58   2.59   2.58   2.59   2.58   2.59   2.58   2.58   2.59   2.58   2.58   2.59   2.58   2.59   2.58   2.59   2.58   2.59   2.58   2.58   2.59   2.59   2.5	Balance per Books - Cash Summa	ry by Fund	616,412.18			516,813.01
Deposit not posted XYZ Bank savings	Fund transfers		0.00	(10,000.00)	(10,000.00)	0.00
Deposit not posted XYZ Bank savings						
Deposit of Verposted   (0.02)   (0.02						
Deposit not posted   2,318.45   (2,318.45)   (2,54.92)	Interest not posted XYZ Bank saving	<b>JS</b>				2.59
Bank service charges not posted (main account) (254.92) (254.92) (254.92) Bank transfer recorded as expenditure (5,000.00) (5,000.00				4		
Sank transfer recorded as expenditure	Deposit not posted		2,318.45	(2,318.45)		0.00
Sank transfer recorded as expenditure			(254.22)			(
Credit card processing fees not posted (household beautiful processing fees no						
Check #91051 written for 192.4 5 cleared bank for \$195.45   (3.00)   (3.00)   (3.00)						
1,137.29						
Deposit posted XYZ Bank savings   3.64   3						
3.64   3.64   (4,502.18)	volded cleared check #89512 in sys	tem	1,137.29			1,137.29
3.64   3.64   (4,502.18)	larka 2010					0.00
Deposit posted, not on bank (didn't clear in August)   (4,502.18)			0.04			
Bank service charges not posted (main account)  (321.08)  (15.7713.08)  (652.84)  (652						
Insurance electronic withdrawal not p   If the check figures in the ending balance column do not most posted XYZ Bank saving Bank service charges not posted (m Insurance electronic withdrawal more Fees not posted for RITA receipt post frees not posted for RITA receipt posted (control the posted XYZ Bank saving Insurance electronic withdrawal more Fees not posted for RITA receipt post frees not posted for RITA receipt post formula all the balance per books (control the posted for RITA receipt post of the	Deposit posted, not on bank (didn't d	clear in August)	(4,502.18)			(4,502.18)
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Memo check 91238 is duplicate of 9 Deposit item returned         receipts-payments.         0.00         (459.87)         459.87           Credit card processing fees not post Bank transfer posted as memo ched "Auditor and Treasurer" fees on RIT         When there is a formula error, instead of checking every row in column E, check the formula column E of the balance per books line and copy that formula all the way down to the line above the adjusted book balances line.         0.00         (347.37)         (347.37)         0.00           Balance per Bank         formula all the way down to the line above the adjusted book balances line.         589,642.07         164,097.49         228,648.65         525,969.22           First Bank of ABC (Main Checking) First Bank of ABC (Payroll)         formula all the way down to the line above the adjusted bank balances line.         500,356.54         199,152.87         228,648.65         525,969.22           Outstanding Checks:         August 2019         (5,861.26)         0.00         (76,346.49)         (76,346.49)         0.00           Deposits in Transit         0.00         0.00         0.00         0.00         0.00         0.00         1,562.37         0.00         1,562.37           Adjusted Bank Balances         589,642.07         164,097.49         228,648.65         525,090.91					100 ==	(400 ==)
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book balances line. Then do the same for the first bank statement and copy the formula all the way down to the line above the adjusted bank balances line.  Outstanding Checks:  August 2019 September 2019  Deposits in Transit August 2019 Adjusted Bank Balances  Check Figures  Dook balances line. Then do the same for the first bank statement and copy the formula all the way down to the line above the adjusted bank balances line.  500,356.54 199,152.87 228,605.75 470,903.66 127.95 39,725.18 39,725.18 39,725.18 39,725.18 127.95 95,018.84 3.62 36,621.31 58,401.15 0.00 (76,346.49) 0.00 (76,346.49) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.						
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## Transfers ## Tr	XY∠ Bank (Savings)		95,018.84	3.62	36,621.31	58,401.15
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August 2019       0.00       0.00       0.00       0.00         September 2019       0.00       1,562.31       0.00       1,562.31         Adjusted Bank Balances       589,642.07       164,097.49       228,648.65       525,090.91         Check Figures       0.00       0.00       0.00       878.31	September 2019		0.00		5,904.16	(3,904.16)
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		Charle Figure -	0.00	0.00	0.00	070.04
n n n		Check Figures	0.00	0.00	0.00	0.00

## Reconciling Items in the Book Section of the Proof of Cash

## Receipts

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- Deposits on bank that are not posted
- Interest on the bank statement that is not posted
- Deposit is higher on bank statement than what is posted (deposit underposted)
- Returned check on bank statement (posted as a negative revenue)
- Fees posted correctly as expense on a deposit that is posted at net instead of gross

- Deposits posted on the books that do not clear the bank in the current month or the next month
- Bank transfers posted as revenues
- Auditor/Treasurer/RITA fees (gross on books net on bank)
- Deposit is lower on bank statement than what is posted (deposit overposted)

## **Payments**

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- Withdrawals or checks that clear the bank but are not posted
- Checks that clear the bank but are voided on the system
- Withdrawal or check is higher on bank statement than what is posted (expense underposted)
- Bank service charges on the bank statement that are not posted
- Returned check on bank statement (if it is not posted, orif it is posted as a negative revenue)
- Fees not posted for a deposit posted at gross

- Checks that are posted, but do not clear the bank and are not an outstanding check for a certain reason
- Bank transfers posted as expenditures
- Auditor/Treasurer/RITA fees (gross on books net on bank)
- Withdrawal or check is lower on bank statement than what is posted (expense overposted)