



Dave Yost
Auditor of State



The Perfect Bank Reconciliation

Presented by:
Local Government Services


Ohio Auditor of State
Dave Yost

www.ohioauditor.gov

The Perfect Bank Reconciliation

Benefits of preparing a proof of cash:

- Saves time in locating where errors might have occurred
- Verifies all bank activity recorded on books
- Proves receipts & expenditures per bank tie to receipts & expenditures per books
- One down fall – cannot guarantee all memo activity is recorded on books



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Proof of Cash - Example

“Four Column Bank Confirmation”

Reconciliations of:

- Beginning of the period cash balances
- Current period cash receipts
- Current period cash disbursements
- End of the period cash balances



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Proof of Cash - Example

- Beginning balance column represents prior month cash reconciliation
- Receipts/deposits & expenditures/withdrawals columns represent bank statement activity
- Ending balance column represents current month cash reconciliation



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Proof of Cash - Example

- Receipts/deposits:
 - \$96,450 traces to bank statement deposits/credits
 - \$4,200 prior month deposit in transit
 - \$3,680 deposit in transit
 - \$600 county auditor fees
 - \$220 deposit item returned



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Proof of Cash - Example

- Expenditures/withdrawals:
 - \$90,586 traces to bank statement
 - \$3,700 prior month outstanding checks
 - \$6,020 current month outstanding checks
 - \$600 county auditor fees
 - \$220 deposit item return
 - \$270 bank error



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Proof of Cash - Example

- Fund balance reconciliation
 - Beginning fund balance from prior month ending balances
 - Receipts/deposits & expenditures/withdrawals from cash journal
 - Ending fund balance ties to cash journal ending balance



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Proof of Cash

- Actual proof happens:
 - By comparing receipts/deposits per bank reconciliation to receipts/deposits per fund balance reconciliation
 - By comparing expenditures/withdrawals per bank reconciliation to expenditures/withdrawals per fund balance reconciliation



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Proof of Cash

- Other adjusting factors:
- Other bank accounts (CD's, savings, petty cash)
 - Bank errors
 - Posting errors
 - Bounced checks
 - Tax settlements
 - Deposit corrections
 - Deposit item returned
 - Bank transfers (if more than one account)
 - Advances/transfers
 - Reduction of expenditure
 - Reduction of receipt



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Helpful Hints

Finding Errors:

- Look through returned checks for proper coding
- Verify receipts



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ANY VILLAGE
Proof of Cash and Bank Reconciliation

8/31/2004

<u>Account Name</u>	<u>Account Number</u>	A Beginning Balance	B Receipts/ Deposits	C Expenditures/ Withdrawals	D=A+B-C Ending Balance
<u>Accounts</u>					
ANY BANK	123456	\$71,020.00	\$96,450.00	\$90,586.00	\$76,884.00
Investments		0.00	0.00	0.00	0.00
<u>Adjustments:</u>					
<u>Outstanding Checks</u>					
Outstanding Check, Beginning		-3,700.00		-3,700.00	0.00
Outstanding Check, End				6,020.00	-6,020.00
<u>Deposit in Transit</u>					
Deposit in Transit, Beginning		4,200.00	-4,200.00		0.00
Deposit in Transit, End			3,680.00		3,680.00
<u>Advances and Transfers</u>					
		0.00			0.00
<u>Tax Settlements</u>					
		0.00	600.00	600.00	0.00
<u>Deposit item returned</u>					
		0.00	-220.00	-220.00	0.00
<u>Bank error</u>					
Check #7325 cash at \$1,250 recorded on books at \$1,520		0.00		270.00	-270.00
<u>Reduction of Revenue</u>					
		0.00			0.00
<u>Reduction of Expenditure</u>					
		0.00			0.00
Total Bank Activity and Balances		<u>\$71,520.00</u>	<u>\$96,310.00</u>	<u>\$93,556.00</u>	<u>\$74,274.00</u>

Fund Balance Reconciliation

	<u>Beginning Balance</u>	<u>Receipts/ Deposits</u>	<u>Expenditures/ Withdrawals</u>	<u>Ending Balance</u>
General Fund	\$40,000.00	\$46,586.00	\$49,188.00	\$37,398.00
Special Revenue Funds				
Street Maintenance	23,000.00	20,603.00	37,426.00	6,177.00
State Highway Fund	8,520.00	29,121.00	6,942.00	30,699.00
Total - All Funds	<u>\$71,520.00</u>	<u>\$96,310.00</u>	<u>\$93,556.00</u>	<u>\$74,274.00</u>
Variance Bank versus Books	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

ANY VILLAGE
 Reconciliation
 8/31/2004

<u>Outstanding Checks</u>		Beginning Balance per Books	\$71,520.00
<u>Warrant</u>	<u>Amount</u>	Receipts	\$96,310.00
7327	\$1,200.00	Disbursements	-\$93,556.00
7349	\$4,820.00	Other adjustments:	
	<hr/>		
Total	<u>\$6,020.00</u>	8/31/2004 Balance per Books	<u>\$74,274.00</u>
<u>Deposit in Transit</u>		ANY BANK	\$76,884.00
Donations	\$3,680.00	Deposit in Transit	\$3,680.00
receipt #830		Bank error in cashing Ck #7325	-\$270.00
		Outstanding Checks	<u>-\$6,020.00</u>
			<u>\$74,274.00</u>
		Difference	<u>\$0.00</u>

ANY BANK

MEMBER FDIC

Page
Account #
Statement Date

1 of 1
123456
8/31/2004

12345 Maple Avenue, Any Town, Ohio 43210 - Phone 555-1212

For all account inquires, please call our customer service hotline at 555-2222 or 1-800-555-2222

Checking Account

Account Title: ANY VILLAGE Statement Date 8/1/2004 thru 8/31/2004
Regular Checking
Account Number 123456
Previous Balance \$71,020.00
Deposits/Credits \$96,450.00 (includes interest)
Checks/Debits \$90,586.00 (includes service charge)
Current Balance \$76,884.00

Service Charge \$18.00
Interest Paid \$600.00

Deposits/Credits

<u>Date</u>	<u>Description</u>	<u>Amount</u>
1-Aug	Deposit 822	\$4,200.00
1-Aug	Deposit 823	\$15,000.00
10-Aug	Deposit 824	\$28,000.00
15-Aug	Deposit 823	\$34,250.00
22-Aug	Deposit 837	\$14,400.00

Checks in Number Order

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Date</u>	<u>Check Number</u>	<u>Amount</u>
8/4/2004		\$220.00	8/16/2004	7334	\$3,500.00
8/2/2004	7322	\$1,700.00	8/12/2004	7335	\$100.00
8/4/2004	7323	\$2,000.00	8/15/2004	7336	\$125.00
8/2/2004	7324	\$5,500.00	8/17/2004	7337	\$125.00
8/7/2004	7325	\$1,250.00	8/11/2004	7338	\$125.00
8/5/2004	7326	\$150.00	8/15/2004	7339	\$375.00
8/6/2004	7328 *	\$3,550.00	8/14/2004	7340	\$260.00
8/5/2004	7329	\$4,550.00	8/22/2004	7341	\$28,000.00
8/9/2004	7330	\$1,200.00	8/21/2004	7342	\$1,300.00
8/7/2004	7331	\$31.00	8/23/2004	7343	\$28,000.00
8/10/2004	7332	\$500.00	8/24/2004	7344	\$200.00
8/10/2004	7333	\$250.00	8/28/2004	7345	\$1,000.00
			8/24/2004	7346	\$1,200.00
			8/27/2004	7347	\$1,550.00
			8/27/2004	7348	\$3,807.00

End of Statement

Deposit Ticket	8/1/2004
State Auditor	4,200.00
Total	4,200.00

Deposit Ticket	8/1/2004
State Auditor	15,000.00
Total	15,000.00

Deposit Ticket	8/10/2004
County Auditor	28,000.00
Total	28,000.00

Deposit Ticket	8/15/2004
Receipt #825	25,000.00
Receipt #826	3,500.00
Receipt #827	2,750.00
Receipt #828	3,000.00
Total	34,250.00

Deposit Ticket	8/22/2004
State Auditor	14,400.00
Total	14,400.00

ANY VILLAGE
 Reconciliation
 7/31/2004

<u>Outstanding Checks</u>		Beginning Balance per Books	\$69,500.00
<u>Warrant</u>	<u>Amount</u>	Receipts	\$93,000.00
7322	\$1,700.00	Disbursements	-\$90,980.00
7323	\$2,000.00	Other adjustments:	
Total	<u>\$3,700.00</u>		
<u>Deposit in Transit</u>		7/31/2004 Balance per Books	<u>\$71,520.00</u>
Auditor of State receipt #822	\$4,200.00	ANY BANK	\$71,020.00
		Deposit in Transit	\$4,200.00
		Outstanding Checks	<u>-\$3,700.00</u>
			<u>\$71,520.00</u>
		Difference	<u>\$0.00</u>

AUDITOR'S OFFICE, Any COUNTY, Any City OHIO, 8/10/04

STATEMENT OF SEMI-ANNUAL APPORTIONMENT OF TAXES

Made at the August Settlement 2004, with the County Treasurer for Any Village

Source of Receipts	General Fund				TOTAL
General Property Tax — Real Estate (Gross)	28,600.00				28,600.00
Tangible Personal Property Tax (Gross)					
Intangible Tax — Classified Pers. (Gross)					
Estate Tax					
Cigarette Tax					
Special Assessments — Street Lighting					
House Trailer Tax					
Total Distribution	28,600.00				28,600.00
Deductions					
Auditor and Treasurer Fees	600.00				600.00
Worker's Compensation					
Election Expense					
State Examiner's Compensation					
County Health Department					
Advertising Delinquent Tax Lists					
Total Deductions	600.00				600.00
Balances	28,000.00				28,000.00
Less Advances (Rev. Code, Sec. 321.34)					
Net Distribution	28,000.00				28,000.00

Any Village
Cash Journal
8/31/2004

Receipts	Expenditures	Balances	Date	Particulars	Receipts #	Warrant #	Fund	General Fund Expenditures	General Fund Receipts	Ongoing Balance \$	Street Maintenance Expenditures	Street Maintenance Receipts	Ongoing Balance \$	State Highway Expenditures	State Highway Receipts	Ongoing Balance \$
		\$ 71,520.00	08/01/04	Opening Balances						\$ 40,000.00			\$ 23,000.00			\$ 8,520.00
13,875.00		85,395.00	08/01/04	CENTS PER GALLON	823		2011			40,000.00		13,875.00	36,875.00			8,520.00
1,125.00		86,520.00	08/01/04	CENTS PER GALLON	823		2021			40,000.00			36,875.00		1,125.00	9,645.00
	5,500.00	81,020.00	08/01/04	GEORGE CLOONEY		7324	1000	5,500.00		34,500.00			36,875.00			9,645.00
	1,520.00	79,500.00	08/01/04	BRAD PITT		7325	2011	1,520.00		34,500.00			35,355.00			9,645.00
	1,500.00	78,000.00	08/01/04	JULIA ANDREWS		7326	1000	1,500.00		34,350.00			35,355.00			9,645.00
	1,200.00	76,800.00	08/01/04	BILL COSBY		7327	2011	1,200.00		34,150.00			34,155.00			9,645.00
	3,550.00	73,250.00	08/01/04	JOAN RIVERS		7328	1000	3,550.00		30,800.00			34,155.00			9,645.00
	4,550.00	70,000.00	08/01/04	KATIE COURIC		7329	2011	4,550.00		30,800.00			29,605.00			9,645.00
	1,200.00	68,800.00	08/01/04	MATT LAUER		7330	2021	1,200.00		30,800.00			29,605.00	1,200.00		8,445.00
	31.00	68,819.00	08/01/04	AL ROKER		7331	2011			30,800.00	31.00		29,574.00			8,445.00
	500.00	68,319.00	08/08/04	EMERIL		7332	2011	500.00		30,800.00	500.00		29,074.00			8,445.00
	250.00	68,069.00	08/08/04	TOM CRUISE		7333	2021			30,800.00			29,074.00	250.00		8,195.00
	3,500.00	64,569.00	08/08/04	BOB BARKER		7334	1000	3,500.00		27,300.00			27,300.00			8,095.00
	100.00	64,469.00	08/08/04	JOHNNY CARSON		7335	2021			27,300.00			29,074.00	100.00		8,095.00
	125.00	64,344.00	08/08/04	HILLIARY DUFF		7336	2011	125.00		27,300.00	125.00		28,949.00			8,095.00
	125.00	64,219.00	08/08/04	ANN HATHAWAY		7337	1000	125.00		27,175.00			28,949.00			8,095.00
	125.00	64,094.00	08/08/04	VANNA WHITE		7338	2021			27,175.00			28,949.00	125.00		7,970.00
	375.00	63,719.00	08/08/04	PAT SAJEK		7339	1000	375.00		26,800.00			28,949.00			7,970.00
	260.00	63,459.00	08/08/04	ALEX TRIBEK		7340	2021			26,800.00			28,949.00	260.00		7,710.00
28,600.00		92,059.00	08/10/04	TAX SETTLEMENT	824		1000		28,600.00	55,400.00			28,949.00			7,710.00
		91,459.00	08/10/04	AUDITOR AND TREASURER FEES	824		1000	600.00		54,800.00			28,949.00			7,710.00
		63,459.00	08/10/04	REGIS FILLMAN		7341	2011			54,800.00	28,000.00		949.00			7,710.00
		88,459.00	08/15/04	HIGHWAY CONTRIBUTIONS			2021			54,800.00			949.00		25,000.00	32,710.00
25,000.00		91,959.00	08/15/04	REFUNDS	826		1000		3,500.00	58,300.00			949.00			32,710.00
3,500.00		94,709.00	08/15/04	REBATES	827		2021			58,300.00			949.00		2,750.00	35,460.00
2,750.00		97,709.00	08/15/04	DONATIONS	828		2011			58,300.00		3,000.00	3,949.00			35,460.00
3,000.00		96,409.00	08/15/04	KELLY RIPPA		7342	2011			58,300.00	1,300.00		2,649.00			35,460.00
	1,300.00	96,409.00	08/15/04	MARY KATE OLSEN		7343	1000			30,300.00			2,649.00			35,460.00
	28,000.00	68,409.00	08/15/04	ASHLEY OLSEN		7344	2011	28,000.00		30,300.00			2,449.00			35,460.00
	200.00	68,209.00	08/15/04	DENZEL WASHINGTON		7345	1000			30,300.00	200.00		2,449.00			35,460.00
	1,000.00	67,209.00	08/15/04	MARTIN SHEEN		7346	2021	1,000.00		29,300.00			2,449.00			35,460.00
	1,200.00	66,009.00	08/15/04	STATE AUDITOR	829		1000		14,400.00	43,700.00			2,449.00	1,200.00		34,260.00
14,400.00		80,409.00	08/22/04	CHARLIE SHEEN		7347	1000	1,550.00		42,150.00			2,449.00			34,260.00
	1,550.00	78,859.00	08/22/04	STOCKARD CHANNING		7348	2021			42,150.00			2,449.00	3,807.00		30,453.00
3,807.00		70,232.00	08/22/04	OPRAH WINFREY		7349	1000	4,820.00		37,330.00		3,680.00	2,449.00			30,453.00
		73,912.00	08/30/04	DONATIONS	830		1000			37,330.00			6,129.00			30,453.00
	18.00	73,894.00	08/30/04	SERVICE CHARGE			1000	18.00		37,312.00			6,129.00			30,453.00
		73,674.00	08/30/04	DEPOSIT ITEM RETURN			1000		-220.00	37,092.00			6,129.00			30,453.00
		74,274.00	08/30/04	INTEREST			1000		306.00	37,398.00			6,129.00			30,453.00
		74,274.00	08/30/04	INTEREST			2011			37,398.00		48.00	6,177.00			30,453.00
		74,274.00	08/30/04	INTEREST			2021			37,398.00			6,177.00		246.00	30,699.00
				TOTALS				\$ 49,188.00	\$ 46,586.00	\$ 37,398.00	\$ 37,426.00	\$ 20,603.00	\$ 6,177.00	\$ 6,942.00	\$ 29,121.00	\$ 30,699.00

Any Village
Receipts - Listed by Date
8/31/2004

Date	Receipts	Particulars	Receipt #	UAN Account Coding	
				Fund	Source
08/01/04	\$ 13,875.00	CENTS PER GALLON	823	2011	225
08/01/04	1,125.00	CENTS PER GALLON	823	2021	225
08/15/04	28,600.00	TAX SETTLEMENT	824	1000	120
08/15/04	25,000.00	HIGHWAY CONTRIBUTIONS	825	2021	890
08/15/04	3,500.00	REFUNDS	826	1000	890
08/15/04	2,750.00	REBATES	827	2021	890
08/15/04	3,000.00	DONATIONS	828	2011	890
08/22/04	14,400.00	PERMITS	829	1000	890
08/30/04	3,680.00	DONATIONS	830	2011	890
08/31/04	-220.00	DEPOSIT ITEM RETURN		1000	514
08/31/04	306.00	INTEREST		1000	701
08/31/04	48.00	INTEREST		2011	701
08/31/04	246.00	INTEREST		2021	701
Total	\$ 96,310.00				

Any Village
Expenditures - Listed by Warrant Number
08/31/04

Date	Expenditures	Particulars	Warrant #	Fund	Program	Object
08/01/04	\$ 5,500.00	GEORGE CLOONEY	7324	1000	510	311
08/01/04	1,520.00	BRAD PITT	7325	2011	630	390
08/01/04	150.00	JULIA ANDREWS	7326	1000	540	332
08/01/04	1,200.00	BILL COSBY	7327	2011	630	390
08/01/04	3,550.00	JOAN RIVERS	7328	1000	510	311
08/01/04	4,550.00	KATIE COURIC	7329	2011	630	390
08/01/04	1,200.00	MATT LAUER	7330	2021	990	990
08/01/04	31.00	AL ROKER	7331	2011	690	690
08/08/04	500.00	EMERIL	7332	2011	690	690
08/08/04	250.00	TOM CRUISE	7333	2021	690	690
08/08/04	3,500.00	BOB BARKER	7334	1000	540	332
08/08/04	100.00	JOHNNY CARSON	7335	2021	690	690
08/08/04	125.00	HILLIARY DUFF	7336	2011	630	390
08/08/04	125.00	ANN HATHAWAY	7337	1000	540	332
08/08/04	125.00	VANNA WHITE	7338	2021	990	990
08/08/04	375.00	PAT SAJEK	7339	1000	510	311
08/08/04	260.00	ALEX TRIBEK	7340	2021	690	690
08/10/04	28,000.00	REGIS FILLMAN	7341	2021	690	390
08/10/04	600.00	AUDITOR AND TREASURER FEES		1000	740	344
08/15/04	1,300.00	KELLY RIPPA	7342	2011	630	390
08/15/04	28,000.00	MARY KATE OLSEN	7343	1000	510	311
08/15/04	200.00	ASHLEY OLSEN	7344	2011	690	690
08/15/04	1,000.00	DENZEL WASHINGTON	7345	1000	510	311
08/15/04	1,200.00	MARTIN SHEEN	7346	2021	990	990
08/22/04	1,550.00	CHARLIE SHEEN	7347	1000	540	332
08/22/04	3,807.00	STOCKARD CHANNING	7348	2021	690	690
08/22/04	4,820.00	OPRAH WINFREY	7349	1000	510	311
08/31/04	18.00	SERVICE CHARGE		1000	790	361
Total	\$ 93,556.00					

ANY VILLAGE
Proof of Cash and Bank Reconciliation

9/30/2004

<u>Account Name</u>	<u>Account Number</u>	A <u>Beginning Balance</u>	B <u>Receipts/ Deposits</u>	C <u>Expenditures/ Withdrawals</u>	D=A+B-C <u>Ending Balance</u>
<u>Accounts</u>					
ANY BANK	123456	\$76,884.00 a	[] b	[] c	[]
Investments		0.00	0.00	0.00	0.00
<u>Adjustments:</u>					
<u>Outstanding Checks</u>					
Outstanding Check, Beginning		-6,020.00	0.00 d	[] e	[]
Outstanding Check, End			0.00 f	[] g	[]
<u>Deposit in Transit</u>					
Deposit in Transit, Beginning		3,680.00 h	[]	0.00 j	[]
Deposit in Transit, End			i []	0.00 k	[]
<u>Advances and Transfers</u>					
		0.00 l	[] m	[]	0.00
<u>Tax Settlements</u>					
		0.00	0.00	0.00	0.00
<u>Deposit item returned</u>					
		0.00	0.00	0.00	0.00
<u>Bank error</u>					
		-270.00	0.00 n	[] o	[]
<u>Refund of Receipt</u>					
		0.00 p	[] 0.00 q	[] 0.00	0.00
<u>Reduction of Expenditure</u>					
		0.00	0.00	0.00	0.00
Total Bank Activity and Balances		<u>\$74,274.00</u> r	[] s	[] t	[]

Fund Balance Reconciliation

	<u>Beginning Balance</u>	<u>Receipts/ Deposits</u>	<u>Expenditures/ Withdrawals</u>	<u>Ending Balance</u>
General Fund	\$37,398.00 u	[] v	[] w	[]
Special Revenue Funds				
Street Maintenance	6,177.00 x	[] y	[] z	[]
State Highway Fund	30,699.00 aa	[] bb	[] cc	[]
Total - All Funds	<u>\$74,274.00</u> dd	[] ee	[] ff	[]
Variance Bank versus Books	<u>0.00</u> gg	[] hh	[] ii	[]

ANY BANK

MEMBER FDIC

Page
Account #
Statement Date

1 of 1
123456
9/30/2004

12345 Maple Avenue, Any Town, Ohio 43210 - Phone 555-1212

For all account inquires, please call our customer service hotline at 555-2222 or 1-800-555-2222

Checking Account

Account Title: ANY VILLAGE Statement Date 9/1/2004 thru 9/30/2004
Regular Checking
Account Number 123456
Previous Balance \$76,884.00
Deposits/Credits \$59,540.00 (includes interest)
Checks/Debits \$26,626.00 (includes service charge)
Current Balance \$109,798.00

Service Charge \$18.00
Interest Paid \$610.00

Deposits/Credits

<u>Date</u>	<u>Description</u>	<u>Amount</u>
3-Sep	Deposit 830	\$3,680.00
5-Sep	Deposit 831	\$2,500.00
15-Sep	Deposit 832	\$36,250.00
20-Sep	Deposit 833	\$16,500.00

Checks in Number Order

<u>Date</u>	<u>Check Number</u>	<u>Amount</u>	<u>Date</u>	<u>Check Number</u>	<u>Amount</u>
9/1/2004	correction of error	\$270.00			
9/2/2004	7327	\$1,200.00	9/11/2004	7364	\$500.00
9/2/2004	7349 *	\$4,820.00	9/12/2004	7365	\$1,000.00
9/5/2004	7350	\$1,500.00	9/13/2004	7366	\$750.00
9/7/2004	7351	\$1,000.00	9/16/2004	7369 *	\$750.00
9/7/2004	7352	\$5,000.00	9/18/2004	7370	\$750.00
9/7/2004	7354 *	\$200.00	9/19/2004	7371	\$125.00
9/9/2004	7355	\$350.00	9/20/2004	7372	\$250.00
9/9/2004	7359 *	\$450.00	9/23/2004	7373	\$2,800.00
9/10/2004	7360	\$1,000.00	9/24/2004	7375 *	\$150.00
9/10/2004	7361	\$18.00	9/26/2004	7380 *	\$1,500.00
9/11/2004	7362	\$525.00	9/30/2004	7381	\$250.00
9/11/2004	7363	\$200.00	9/30/2004	7382	\$1,250.00

End of Statement

Deposit Ticket	8/31/2004
Receipt #830	
Donations	3,680.00
Total	3,680.00

Deposit Ticket	9/5/2004
Receipt #831	
State Auditor MVL \$	2,500.00
Total	2,500.00

Deposit Ticket	9/15/2004
Receipt #832	36,250.00
County Auditor - Local Gov't \$	
Total	36,250.00

Deposit Ticket	9/20/2004
Receipt #833	
State Auditor Gas Tax \$	16,500.00
Total	16,500.00

Any Village
Cash Journal
9/30/2004

Receipts	Expenditures	Balances	Date	Particulars	Receipts #	Warrant #	Fund	General Fund Expenditures	General Fund Receipts	Ongoing Balance	Street Maintenance Expenditures	Street Maintenance Receipts	Ongoing Balance	State Highway Expenditures	State Highway Receipts	Ongoing Balance
		\$ 74,274.00	09/01/04	Opening Balances						\$ 37,398.00			\$ 6,177.00			\$ 30,699.00
2,312.50		76,586.50	09/05/04	MVL TAX	831		2011			37,398.00		2,312.50	8,489.50			30,699.00
187.50		76,774.00	09/05/04	MVL TAX	831		2021			37,398.00			8,489.50		187.50	30,886.50
	1,500.00	75,274.00	09/01/04	BUGS BUNNY		7350	1000	1,500.00		35,898.00			8,489.50			30,886.50
	1,000.00	74,274.00	09/01/04	TOM		7351	1000	1,000.00		35,898.00	1,000.00		8,489.50			30,886.50
	5,000.00	69,274.00	09/02/04	JERRY		7352	1000	5,000.00		30,898.00			7,489.50			30,886.50
	2,500.00	66,774.00	09/02/04	SYLVESTER		7353	1000	2,500.00		30,898.00	2,500.00		4,989.50			30,886.50
	200.00	66,574.00	09/02/04	TWEETY		7354	1000	200.00		30,698.00			4,989.50			30,886.50
	350.00	66,224.00	09/02/04	MINNIE MOUSE		7355	1000	350.00		30,698.00	350.00		4,639.50			30,886.50
	500.00	65,724.00	09/05/04	MINNIE MOUSE		7356	2021	500.00		30,698.00			4,639.50			30,886.50
	500.00	65,224.00	09/05/04	GOOFEY		7357	2011	500.00		30,698.00	500.00		4,139.50			30,386.50
	500.00	64,724.00	09/05/04	PLUTO		7358	2011	500.00		30,698.00	500.00		3,639.50			30,386.50
	450.00	64,274.00	09/05/04	DONALD DUCK		7359	2021	450.00		30,698.00			3,639.50			29,936.50
	1,000.00	63,274.00	09/05/04	DAISY DUCK		7360	1000	1,000.00		29,698.00			3,639.50			29,936.50
	18.00	63,256.00	09/05/04	WINNIE THE POOH		7361	2021	18.00		29,698.00			3,639.50			29,918.50
	525.00	62,731.00	09/08/04	TIGGER		7362	2011	525.00		29,698.00	525.00		3,114.50			29,918.50
	200.00	62,531.00	09/08/04	PIGLET		7363	1000	200.00		29,498.00			3,114.50			29,918.50
	500.00	62,031.00	09/08/04	RABBIT		7364	2021	500.00		29,498.00			3,114.50			29,418.50
	1,000.00	61,031.00	09/08/04	ROO		7365	1000	1,000.00		28,498.00			3,114.50			29,418.50
	750.00	60,281.00	09/08/04	OWL		7366	2021	750.00		28,498.00			3,114.50			28,668.50
36,250.00		96,531.00	09/15/04	LOCAL GOVERNMENT REVENUE	832		1000		36,250.00	64,748.00			3,114.50			28,668.50
	100.00	96,431.00	09/10/04	ROAD RUNNER		7367	1000	100.00		64,648.00			3,114.50			28,668.50
	100.00	96,331.00	09/10/04	WIL E. COYTE		7368	2011	100.00		64,648.00	100.00		3,114.50			28,668.50
15,262.50		111,593.50	09/15/04	GAS TAX	833		2011			64,648.00		15,262.50	18,277.00			28,668.50
1,237.50		112,831.00	09/15/04	GAS TAX	833		2012			64,648.00			18,277.00		1,237.50	29,906.00
500.00		113,331.00	09/30/04	PERMITS	834		1000		500.00	65,148.00			18,277.00			29,906.00
	750.00	112,581.00	09/10/04	ELMER FUDD		7369	2011	750.00		65,148.00	750.00		17,527.00			29,906.00
	750.00	111,831.00	09/10/04	PORKY PIG		7370	1000	750.00		64,398.00			17,527.00			29,906.00
	125.00	111,706.00	09/10/04	SPONGE BOB		7371	2011	125.00		64,398.00	125.00		17,402.00			29,906.00
	250.00	111,456.00	09/15/04	GEORGE JETSON		7372	1000	250.00		64,148.00			17,402.00			29,906.00
	2,800.00	108,656.00	09/15/04	ASTRO		7373	2021	2,800.00		64,148.00	2,800.00		17,402.00			27,106.00
	1,000.00	107,656.00	09/15/04	JANE		7374	1000	1,000.00		63,148.00			17,402.00			27,106.00
	150.00	107,506.00	09/15/04	BARNEY RUBBLE (Refund of rpt prior month)		7375	1000		-150.00	62,998.00			17,402.00			27,106.00
	250.00	107,256.00	09/15/04	FRED FLINTSTONE		7376	1000	250.00		62,748.00			17,402.00			27,106.00
	750.00	106,506.00	09/18/04	DINO		7377	2011	750.00		62,748.00	750.00		16,652.00			27,106.00
	1,250.00	105,256.00	09/18/04	PEBBLES		7378	1000	1,250.00		61,498.00			16,652.00			27,106.00
	500.00	104,756.00	09/18/04	BAMBAM		7379	2021	500.00		61,498.00			16,652.00			26,606.00
	1,500.00	103,256.00	09/18/04	SCOOBY DOO		7380	1000	1,500.00		59,998.00			16,652.00			26,606.00
	250.00	103,006.00	09/18/04	SHAGGY		7381	2021	250.00		59,998.00			16,652.00			26,356.00
	1,250.00	101,756.00	09/18/04	NEMO		7382	1000	1,250.00		58,748.00			16,652.00			26,356.00
	5,000.00	106,756.00	09/30/04	TRANSFERS IN			2021	5,000.00		58,748.00		5,000.00	16,652.00			31,356.00
	18.00	101,738.00	09/30/04	TRANSFERS OUT			1000	18.00		53,730.00			16,652.00			31,356.00
	610.00	102,348.00	09/30/04	SERVICE CHARGE			1000	610.00		54,041.10			16,652.00			31,356.00
		102,348.00	09/30/04	INTEREST	835		1000		311.10	54,041.10		48.80	16,652.00			31,356.00
		102,348.00	09/30/04	INTEREST	835		2011			54,041.10			16,700.80			31,356.00
		102,348.00	09/30/04	INTEREST	835		2021			54,041.10			16,700.80		250.10	31,606.10
\$61,360.00	\$ 33,286.00	\$ 102,348.00		TOTALS				\$ 20,268.00	\$ 36,911.10	\$ 54,041.10	\$ 7,100.00	\$ 17,623.80	\$ 16,700.80	\$ 5,768.00	\$ 6,675.10	\$ 31,606.10