



**STATE OF DELAWARE
OFFICE OF THE STATE TREASURER
BANK RECONCILIATIONS**

Independent Accountants' Report on Applying Agreed-Upon Procedures

March 31, 2013 and June 30, 2013

**STATE OF DELAWARE
OFFICE OF THE STATE TREASURER
BANK RECONCILIATIONS**

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KPMG LLP
1601 Market Street
Philadelphia, PA 19103-2499

Independent Accountants' Report on Applying Agreed-Upon Procedures

Mr. R. Thomas Wagner, Jr.
State Auditor
Office of Auditor of Accounts
State of Delaware:

We have performed the procedures enumerated below, which were agreed to by the Office of the State Treasurer and the Office of Auditor of Accounts, State of Delaware, solely to assist you in evaluating the bank reconciliations of the Office of the State Treasurer as of March 31, 2013 and June 30, 2013. The Office of the State Treasurer's management is responsible for the State of Delaware's (State) bank reconciliations. This agreed-upon procedures engagement was performed in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures described below is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings were as follows:

1. Compared the list of accounts generated from the First State Financials (FSF) Activity by Balance Sheet Account (DGL046) to the bank accounts reconciled by the Office of the State Treasurer and the accounts included as part of each quarter's ending cash balance in FSF cash accounts 11000, 11001, 11002, 11005, 11006, 11007, 11010, 11011, 11012, 11017, 11023, 11024, and 11025 and found them in agreement.

Performed the following procedures regarding agency and department level reconciliations:

- a. We discussed the reconciliation process with the Office of the State Treasurer, noting that the DGL046 report used for the monthly Treasurer's to FSF reconciliation provides information by bank code only, not by agency/department level.
- b. Currently, there is not a system report that shows a breakout of the Office of the State Treasurer ending cash balance at the agency or department level. As a result, the Office of the State Treasurer completes the monthly Treasurer's to FSF reconciliation at the statewide level only (by bank code, as detailed on the DGL046). Detailed information is not available to complete a reconciliation at the agency/department level or to provide cash balances at the agency/department level at a specified point in time.



2. We compiled the required quarterly reconciliation format comparing the Ending Balances on the DGL046 “Cash account subtotals” page to the FSF *Daily Validity Report* (DGL060) “STATE TOTALS” page for the quarter ended March 31, 2013 and June 30, 2013 as detailed below.

FSF Balance Sheet Account to Daily Validity Report Reconciliation – Cash and Investments
March 31, 2013

Combined Cash Balance as of March 31, 2013 per DGL046 \$ 2,058,254,598

Less Encumbrances and Remaining Spending Authority per DGL060:

	Encumbered	Remaining spending authority	Total	
NSF-20				
(Nonappropriated Special Funds)	\$ 110,151,592	1,168,384,190	1,278,535,782	
				779,718,816
ASF HOLD-30				
(Appropriated Special Funds)	78,000,731	347,960,367	425,961,098	
				353,757,718
GF-03				
(General Fund – prior year continuing)	16,443,119	114,036,078	130,479,197	
GF-04				
(General Fund – prior year encumbrance balance)	3,477,730	4,271,501	7,749,231	
				215,529,290
GF-01				
(General Fund – regular appropriations)	157,765,520	828,381,415	986,146,935	
GF-02				
(General Fund – supplemental appropriations)	1,177,470	16,829,492	18,006,962	
Cash and Investments at Office of the State Treasurer as of March 31, 2013 in excess (deficit) of all fund balances				\$ (788,624,607)



FSF Balance Sheet Account to Daily Validity Report Reconciliation – Cash and Investments
June 30, 2013

Combined Cash Balance as of June 30, 2013 per DGL046 \$ 2,336,738,885

Less Encumbrances and Remaining Spending Authority per DGL060:

	Encumbered	Remaining spending authority	Total
NSF-20			
(Nonappropriated Special Funds)	\$ 91,673,989	869,197,347	960,871,336
		Remaining balance left to satisfy other fund types	1,375,867,549
ASF HOLD-30			
(Appropriated Special Funds)	51,982,166	345,177,118	397,159,284
		Remaining balance left to satisfy other fund types	978,708,265
GF-03			
(General Fund – prior year continuing)	13,656,187	75,216,605	88,872,792
GF-04			
(General Fund – prior year encumbrance balance)	—	—	—
		Remaining balance left to satisfy other fund types	889,835,473
GF-01			
(General Fund – regular appropriations)	65,022,324	111,720,702	176,743,026
GF-02			
(General Fund – supplemental appropriations)	2,407,641	8,443,969	10,851,610
Cash and Investments at Office of the State Treasurer as of June 30, 2013 in excess (deficit) of all fund balances			\$ 702,240,837

3. We determined the bank account balances held by the State Treasurer are not sufficient to support the use of the fund types as listed at procedure #2 at March 31, 2013 but are sufficient at June 30, 2013.
4. Obtained the Office of the State Treasurer reconciliation of bank balances to FSF as of March 31, 2013 and June 30, 2013, and performed procedures #5–#9 below.
5. Agreed each bank balance to the actual bank statements, and also agreed each book balance to the DGL046 report. No exceptions were noted.



6. Obtained explanations and examined supporting documentation for reconciling items over \$3,866,000, including the subsequent clearing of these reconciling items in the following months. No exceptions were noted.
7. Recalculated the reconciliations for mathematical accuracy. No exceptions were noted.
8. Compared the types and amounts of reconciling items over \$3,886,000 for nonrecurring items. Nonrecurring items are any items that are not outstanding deposits, outstanding checks – vendor and Division of Revenue accounts, ACH payments, general journal vouchers and Treasury vouchers. No items were noted that were both over \$3,866,000 and nonrecurring.
9. Agreed the cash balance reflected in the reconciliations to the Monthly Financial Report submitted by the Secretary of Finance to the Governor and members of the General Assembly. No exceptions were noted.
10. Obtained and reviewed the Office of the State Treasurer’s bank reconciliation policies and procedures dated February 28, 2000, in order to determine if these policies and procedures were applied when the Office of the State Treasurer performed its March 31, 2013 and June 30, 2013 reconciliations. We noted that the 2000 policy document was still in effect for the reconciliation process to FSF; there were no material changes to the reconciliation process. No deviation from written policy was noted.
11. Obtained the wire transfer log for each quarter. Haphazardly selected five transfers between accounts in excess of \$3,866,000 for both the March 31, 2013 and June 30, 2013 quarters and agreed the transfer information to the applicable month’s bank statements, ensuring both sides of the transfer actually occurred within one business day. No exceptions were noted.
12. Agreed the transfer activity obtained in procedure #11 to the appropriate postings in the accounts on the DGL046 report. No exceptions were noted.
13. Haphazardly selected the following five wire transfers between accounts per quarter from the zero-balance bank accounts and agreed the net activity to the corresponding clearing in the concentration bank account. In addition, agreed the monthly posting of the zero balance and concentration account activity to the DGL046 report. No exceptions were noted.

	<u>Wire date</u>		<u>Amount</u>
Quarter ended March 31, 2013	1/16/2013	\$	312,853
	1/28/2013		10,647,134
	2/11/2013		27,298
	2/27/2013		6,000
	3/15/2013		1,378,522
	<u>Wire date</u>		<u>Amount</u>
Quarter ended June 30, 2013	4/5/2013	\$	12,297,267
	5/14/2013		3,417,706
	5/31/2013		22,241
	6/12/2013		26,505
	6/28/2013		1,208,197



14. Obtained the Office of the State Treasurer's General Account Cash Reconciliation as of March 31, 2013 and June 30, 2013, summarized each quarter's reconciliations into the form of Exhibit A attached, and performed the following procedures:
 - Agreed the bank account information to the corresponding bank statements. No exceptions were noted.
 - Agreed the ending book balance to the ending balance as reported in Exhibit B and to the quarter-end reconciliations. No exceptions were noted.
15. Obtained the monthly rollforward of cash activity from the Office of the State Treasurer, summarized the quarterly activity and obtained the "Proof of Cash Reconciliation" in the form of Exhibit B attached, and performed the following procedure:
 - Agreed the beginning balances to the prior month's ending balances per the respective reconciliation and agreed the ending balances to the monthly reconciliations. No exceptions were noted.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the specified bank reconciliations. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Office of the State Treasurer and the Office of Auditor of Accounts, State of Delaware, and is not intended to be, and should not be, used by anyone other than these specified parties. However, under 29 Del. C. §10002(1), this report is a public record and its distribution is not limited. This report, as required by statute, was provided to the Governor of the State of Delaware, the State of Delaware Controller General, the State of Delaware Attorney General, and the State of Delaware Office of Management and Budget.

KPMG LLP

October 1, 2013

**STATE OF DELAWARE
OFFICE OF THE STATE TREASURER
BANK RECONCILIATIONS**

General Account Cash Reconciliation

March 31, 2013

Balance per Citizens Bank	\$ 426,379
Balance per Mellon Bank	<u>109,442,050</u>
Bank balance at March 31, 2013	<u>109,868,429</u>
Additions:	
Investments managed by Morgan Bank, account number 830752	213,801,477
Investments managed by Wilmington Trust, account number 830754	210,156,103
Investments managed by Wachovia Bank, account number 830751	211,925,117
Receivables from various sources	136,964
Deposits in transit	(163,525)
Balance at Bank of New York Mellon, account number 353608 and 830753	152,663,976
Fidelity Government Obligation Bonds 2013B	179,346,966
Balance at Wilmington Trust, DELGIP, account number 830755	2,931
Wilmington Trust Land and Water Conservation Trust Fund #1 account number 830758	77,209,556
Balance at Bank of America, Division of Corp. State Lockbox, account number 2001800374	2,083,133
Balance at Wilmington Trust, Morgan Greenfield Intermediate, account number 830759	959,239,982
Balance at Bank of America, Labor Lockbox	171,365
Balance at Bank of America, Credit Cards, account number 00446706-4630	—
Balance at PNC Bank, Concentration, account number 516000279	14,469,779
Balance at PNC Bank, DMR Special Services, account number 56-94003988	2,047
US Bank – Bonds #107954000	<u>466,117</u>
Subtotal	<u>2,021,511,988</u>
Deductions:	
Outstanding zero-balance accounts (ZBAs) – outstanding checks	69,391,645
Payable for bank errors	20,853
Payable to Mellon 07/98	10,069
Payable to PNC Bank miscellaneous adjustments	<u>48,480</u>
Subtotal	<u>69,471,047</u>
Balance per State Treasurer’s books, adjusted, (see Appendix A-1) March 31, 2013	<u><u>\$ 2,061,909,370</u></u>

See accompanying independent accountants’ report on applying agreed-upon procedures.

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variances Bank to Ledger	Variances FSF/DFMS to Ledger
11000		5,378,082.44		Outstanding Deposits-FY 2013 868,118.57 Bank Error 0.00 CWA 0.00 Outstanding Deposits (prior FY10) (11.09) Over/Short (FY2010) 79.84 Deposits in Transit (old to FY2009) 86,395.29 CRs done to wrong bank code (old to FY2009) (39,017.79) MW/JV needed (prior FY2010) (35,156.98) Need JV's (2,111.30) Open Receivables (old to FY 2009) (15,807.23) <u>Paperwork Variances with Other Bank Accounts</u> NEED TRV 3/21/13 (5,814,192.89)		
Offset Adjustment		(5,814,192.89)	0.00			
	426,378.86	(436,110.45)	862,489.31		155,247.43	707,241.88
11001		367,446.46		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09) (2,633.21) Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY12) (81.04) Direct Deposit Receivable (old-FY09) 40,120.04 Direct Deposit Receivable (FY10-13) 109,598.69 Cancelled Checks(old-FY09) 152,922.88 Cancelled Checks(FY10-FY13) 626.40 Stale Dated Checks(old-FY09) (51,880.37) Stale Dated Checks(FY13) 1,827.88 Need JV-Handwritten checks(8/11-9/11,1/12,3/12) (1,682.01) Pay Cycle Adjustments(old to FY01) (263,195.03) Pay Cycle Adjustments(PHRST)(FY02) (302,190.38) Pay Cycle Adjustments(PHRST)(FY03) (267,632.16) Pay Cycle Adjustments(PHRST)(FY04) 94,358.85 Pay Cycle Adjustments(PHRST)(FY05) (143,665.93) Pay Cycle Adjustments(PHRST)(FY06) (277,530.56) Pay Cycle Adjustments(PHRST)(FY07) (125,053.38) Pay Cycle Adjustments(PHRST)(FY08) (24,346.64) Pay Cycle Adjustments(PHRST)(FY09) (29,288.06) Pay Cycle Adjustments(PHRST)(FY10) (116,153.70) Pay Cycle Adjustments(PHRST)(FY11) (17,449.96) Pay Cycle Adjustments(PHRST)(FY12) (79,197.08) Pay Cycle Adjustments(PHRST)(FY13) (30,785.46) Group Life/Dental 7,813.40 PHRST unidentified variance (FY02-FY10) 334,994.90		

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments		Variances Bank to Ledger	Variances FSF/DFMS to Ledger
				PHRST unidentified variance (FY11)	25,963.29		25,963.29
				Vendor Refund Variances	73,138.44		73,138.44
				Tax Adjustments	246,452.56		246,452.56
				Personal Reimbursements	70,100.38		70,100.38
				Personal Reimbursements(Need JV-FY13)	(244.00)		(244.00)
				Misc Variances	(29,986.59)		(29,986.59)
				Outstanding Checks	237,631.39	237,631.39	
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	0.00				
	0.00	367,446.46	(367,446.46)			216,815.68	(584,262.14)
11002		384,244.83					
				Transits	0.00	0.00	
				Interest- Need CR	0.00		0.00
				Outstanding Deposits	0.00		0.00
				Bank Error	0.00	0.00	
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV from JBM Lockbox	0.00		
				ECC: Need TRV	0.00		
Offset Adjustment		0.00	0.00				
	384,244.83	384,244.83	0.00			0.00	0.00
11002		171,364.58					
				Outstanding Deposits	0.00		0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV to Corp Lockbox	0.00		
				ECC: Need TRV	0.00		
Offset Adjustment		0.00	0.00				
	171,364.58	171,364.58	0.00			0.00	0.00
11002		49,202.58					
				Outstanding Deposits	0.00		0.00
					0.00		0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV-Daily Wire 3/21/13	(49,202.58)		
Offset Adjustment		(49,202.58)	0.00				
	0.00	0.00	0.00			0.00	0.00

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments		Variances Bank to Ledger	Variances FSF/DFMS to Ledger
11005		(5,471,432.38)		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	10,999.62	48,705.07	(37,705.45)
				Outstanding Deposits -DNREC	175,653.74		175,653.74
				Credit Card Fees (old-FY10)	(6,926.11)	(6,926.11)	
				Over/Shorts (FY10)	(20.00)	(20.00)	
				Vendor ACH PMT- Returned- Need CR	2,500.00		2,500.00
				Open Payables	0.30	0.30	
				JV Needed for Payroll Ondemand Check	(750.40)		(750.40)
				JV Needed for Wire Returned	(671.00)		(671.00)
				Need Manual Pmt- Pension Bank Fee	(932.80)		(932.80)
				JV Needed for Child Support	0.00	0.00	0.00
				Need TRV-Bonds	(0.01)		(0.01)
				Tax Pmt PW done Feb -Paid Mar	0.00		0.00
				Misc Adjustment	1.01	0.00	1.01
				MW Done Early	(46,192.67)	0.00	(46,192.67)
							0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV- 3/21/13	19,807,549.33		
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		19,807,549.33	(0.00)				
	14,469,778.63	14,336,116.95	133,661.68			41,759.26	91,902.42
11006		0.00		Interest	0.00		0.00
							0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	0.00				
	0.00	0.00	0.00			0.00	0.00
11006		(50,528,871.00)		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	(55,178.09)	(40,759.16)	(14,418.93)
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY13)	9,404.99	9,981.99	(577.00)
				Cancelled Checks (old to FY09)	(11,996.80)		(11,996.80)
				Cancelled Checks (FY10)	0.00		0.00
				ACH Returns (old-FY10)	(2,133.78)		(2,133.78)
				ACI Pymts Outstanding	12,844.05		12,844.05
				Misc Adjustments	3,478.13		3,478.13
				Forgery Credits	(1,186.27)		(1,186.27)
				Stale Dated Checks(old-FY09)	10,167.31		10,167.31
				Stale Dated Checks(FY10-FY13)	194,753.50		194,753.50
				Paid Check -Cancelled in FSF-Need TRV 18000	0.00		0.00
				July 2010 Cancelled check twice in FSF	0.00		0.00
				IV's printed as checks #2795/#3927	0.00		0.00
				FSF Variance	135,868.01		135,868.01

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variance Bank to Ledger	Variance FSF/DFMS to Ledger
				Outstanding checks	50,232,849.95	50,232,849.95
				<u>Paperwork Variances with Other Bank Accounts</u>		
				Checks Cleared Monthly Journal Entry	0.00	
Offset Adjustment		0.00	0.00			
	0.00	(50,528,871.00)	50,528,871.00		50,202,072.78	326,798.22
11007		(12,852,869.43)		ACH Pmt processed March paid April	12,884,121.88	12,884,121.88
				ACH Returns -FY11	(48,448.22)	(48,448.22)
				ACH Returns -FY12	(1,002.73)	(1,002.73)
				ACH Returns -FY13	4,823.94	4,823.94
				Reversal Vouchers-FY11	13,404.56	13,404.56
				Wire Service Fees	(30.00)	(30.00)
				<u>Paperwork Variances with Other Bank Accounts</u>		
				Checks Cleared Monthly Journal Entry	0.00	
Offset Adjustment		0.00	(0.00)		0.00	
	0.00	(12,852,869.43)	12,852,869.43		12,884,121.88	(31,252.45)
11010		123,096,939.06		Outstanding Deposits-FY 2011	(621.35)	(621.35)
				Outstanding Deposits-FY 2013	(368,460.47)	(368,460.47)
				TRV-Bond Pmt-	0.00	0.00
				Need Manual Pmt-	0.00	0.00
				PW done twice-	0.00	0.00
				Need Manual Pmt	0.00	0.00
				Need TRV from WTC-Bonds	0.00	0.00
				TRV Correction-TTF	0.00	0.00
				<u>Paperwork Variances with Other Bank Accounts</u>		
				Need TRV-Daily Wire-3/21/13	(13,285,807.11)	
				Need TRV to move money from ECC to Mellon	0.00	
Offset Adjustment		(13,285,807.11)	0.00			
	109,442,050.13	109,811,131.95	(369,081.82)		0.00	(369,081.82)
11011		(1,670,178.17)		Outstanding Deposits-FY13	1,678,435.23	1,678,435.23
				Outstanding Deposits-FY12	(8,257.06)	(8,257.06)
				<u>Paperwork Variances with Other Bank Accounts</u>		
				Need TRV to move money from ECC to Mellon	0.00	
				Need TRV- Corp LxBx	0.00	

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variance Bank to Ledger	Variance FSF/DFMS to Ledger
				Need TRV-Labor LxBx	0.00	
Offset Adjustment		0.00	0.00			
	0.00	(1,670,178.17)	1,670,178.17		0.00	1,670,178.17
11012		0.00		Interest	0.00	0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				TRV	0.00	
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11012		97,534,356.03		Interest	(39,801.12)	(39,801.12)
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
Offset Adjustment		0.00	0.00			
	97,494,554.91	97,534,356.03	(39,801.12)		0.00	(39,801.12)
11012		213,766,863.26		Interest	34,613.77	34,613.77
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				TRV-Correction	0.00	
Offset Adjustment		0.00	(0.00)			
	213,801,477.03	213,766,863.26	34,613.77		0.00	34,613.77
11012		0.00			0.00	0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		
				TRV-Budget Reserve Transfer	0.00	
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11012		212,043,945.59		Interest	(118,828.45)	(118,828.45)
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				TRV-Correction	0.00	
Offset Adjustment		0.00	0.00			
	211,925,117.14	212,043,945.59	(118,828.45)		0.00	(118,828.45)
11012		55,126,465.36		Interest	42,955.47	42,955.47
						0.00

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variances Bank to Ledger	Variances FSF/DFMS to Ledger
				<i>Paperwork Variances with Other Bank Accounts</i>		
Offset Adjustment		0.00	0.00			
	55,169,420.83	55,126,465.36	42,955.47		0.00	42,955.47
11012		210,296,640.16		Interest (140,536.98)		(140,536.98)
				0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		
				Need TRV-Correction 0.00		
Offset Adjustment		0.00	(0.00)			
	210,156,103.18	210,296,640.16	(140,536.98)		0.00	(140,536.98)
11012		76,989,894.69		Interest 219,661.63		219,661.63
				0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		
Offset Adjustment		0.00	0.00			
	77,209,556.32	76,989,894.69	219,661.63		0.00	219,661.63
11012		759,463,556.93		Interest 846,424.74		846,424.74
				0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		
Offset Adjustment		0.00	(0.00)			
	760,309,981.67	759,463,556.93	846,424.74		0.00	846,424.74
11012		198,930,000.00		Interest 0.00		0.00
				Bond TRV 0.00		0.00
				0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		
Offset Adjustment		0.00	0.00			
	198,930,000.00	198,930,000.00	0.00		0.00	0.00
11012		2,930.61		Interest 0.00		0.00
				Bond TRV 0.00		0.00
				0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		
Offset Adjustment		0.00	0.00			
	2,930.61	2,930.61	0.00		0.00	0.00

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variance Bank to Ledger	Variance FSF/DFMS to Ledger
11012		0.00		Daily TRV needs correction done to wrong Account	0.00	0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11017		1,698,888.59		Outstanding Deposits	0.00	0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				Need TRV from Lockbxs	0.00	0.00
Offset Adjustment		0.00	0.00			
	1,698,888.59	1,698,888.59	0.00		0.00	0.00
11023		658,346.75		Outstanding Deposits	0.00	0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				Need TRV-Daily Wire 3/21/13	(658,346.75)	0.00
Offset Adjustment		(658,346.75)	(0.00)			
	0.00	(0.00)	0.00		0.00	0.00
11023		2,228.99		NEED TRV FOR Correction-1/2005	0.00	0.00
				NEED TRV FOR ACTIVITY-June 12	(94.00)	(94.00)
				NEED TRV FOR ACTIVITY- July 12	237,389.90	237,389.90
				NEED TRV FOR ACTIVITY- August 12	(235,266.32)	(235,266.32)
				NEED TRV FOR ACTIVITY- September 2012	763,423.76	763,423.76
				NEED TRV FOR ACTIVITY- October 2012	(565,232.47)	(565,232.47)
				NEED TRV FOR ACTIVITY-November 2012	7,204.67	7,204.67
				NEED TRV FOR ACTIVITY-Dec 2012	38,862.61	38,862.61
				NEED TRV FOR ACTIVITY-Jan 2013	189,801.80	189,801.80
				NEED TRV FOR ACTIVITY- Feb 2013	(258,868.57)	(258,868.57)
				NEED TRV FOR ACTIVITY- Mar 2013	(177,356.68)	(177,356.68)
				NEED TRV FOR ACTIVITY- Mar 2013	(45.90)	(45.90)
				<i>Paperwork Variances with Other Bank Accounts</i>		
Offset Adjustment		0.00	0.00			
	2,047.79	2,228.99	(181.20)		0.00	(181.20)

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments		Variance Bank to Ledger	Variance FSF/DFMS to Ledger
11023		(862,390.21)		Direct Deposit Receivable (old-FY09)	(7,542.19)	(3,644.68)	(3,897.51)
				Direct Deposit Receivable (FY10-FY13)	45,998.76	(20,002.58)	66,001.34
				Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	2,744.61	(5,130.17)	7,874.78
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY12)	11,336.47	0.00	11,336.47
				Federal and State Tax Adjustments	(30,902.95)		(30,902.95)
				Disbursement Adjustment	(5,888.14)		(5,888.14)
				TRV Needed for Federal Tax Pymt	0.00		0.00
				Deferred Comp Adjustment	982.58		982.58
				Cancelled Checks (old to FY09)	14,578.19		14,578.19
				Cancelled Checks (FY11/12)	(5,842.56)		(5,842.56)
				Stale Dated Checks(old-FY09)	(1,228.63)		(1,228.63)
				Stale Dated Checks(FY10-FY13)	20,569.57		20,569.57
				Need JV Check Write	(198.93)		(198.93)
				Need JV Blue Cross Blue Shield	6,254.13		6,254.13
				Misc Adjustments	(36,380.79)		(36,380.79)
				Outstanding Checks	847,910.09	847,910.09	
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	0.00				
	0.00	(862,390.21)	862,390.21			819,132.66	43,257.55
11023		(7,341,716.42)		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	327,224.92	(13,510.69)	340,735.61
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY13)	755,340.91	7,323.66	748,017.25
				Cancelled Checks (old to FY09)	217.09		217.09
				Cancelled Checks (FY11-FY13)	1,013,301.57		1,013,301.57
				Misc Disbursements	(7,898.62)		(7,898.62)
				Forgery Credits (old to FY09)	(19,205.60)		(19,205.60)
				Forgery Credits (FY10-FY13)	(1,812.31)		(1,812.31)
				Stale Dated Checks(old to FY09)	72,769.82		72,769.82
				Stale Dated Checks(FY10-FY13)	182,550.88		182,550.88
				Need JV Monthly check write	0.00		0.00
				Misc Adjustments	(406.96)		(406.96)
				Outstanding Checks	5,019,634.72	5,019,634.72	
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	0.00				
	0.00	(7,341,716.42)	7,341,716.42			5,013,447.69	2,328,268.73
11023		1,209,364.19		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	8,104.06	(4,395.34)	12,499.40
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY13)	2,593.98	(91.00)	2,684.98
				Cancelled Checks (old to FY09)	11,841.00		11,841.00
				Cancelled Checks (FY10-FY11)	10,505.00		10,505.00

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variance Bank to Ledger	Variance FSF/DFMS to Ledger
				Misc Adjustments (170.23)		(170.23)
				Stale Dated Checks(old to FY09) 55,590.00		55,590.00
				Stale Dated Checks(FY10-FY11) 75,931.00		75,931.00
				Stale Dated Checks(FY12-FY13) 97,899.00		97,899.00
				Need JV-Monthly Check Write (1,651,739.00)		(1,651,739.00)
				Need JV-Stimulus Check Write 0.00		0.00
				Forgery Credits (old to FY09) (136.00)		(136.00)
				Forgery Credits (FY10-FY13) 10,720.00		10,720.00
				Outstanding Checks 169,497.00	169,497.00	
				<u>Paperwork Variances with Other Bank Accounts</u>		
				Checks Cleared Monthly Journal Entry 0.00		
Offset Adjustment		0.00	0.00			
	0.00	1,209,364.19	(1,209,364.19)		165,010.66	(1,374,374.85)
11024		178,569,198.22		Interest-Need Cash Receipt 1,781.84		1,781.84
				<u>Paperwork Variances with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	(0.00)			
	178,570,980.06	178,569,198.22	1,781.84		0.00	1,781.84
11024		0.00		Interest-Need Cash Receipt 0.00		0.00
				<u>Paperwork Variances with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11024		775,979.67		Interest-Need Cash Receipt 6.59		6.59
				<u>Paperwork Variances with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	0.00			
	775,986.26	775,979.67	6.59		0.00	6.59
11024		0.00		Interest-Need Cash Receipt 0.00		0.00
				<u>Paperwork Variances with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	0.00			

Delaware State Treasury's
Appendix A-1: Reconciliation to Accounting
March 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variance Bank to Ledger	Variance FSF/DFMS to Ledger
	0.00	0.00	0.00		0.00	0.00
11024 ██████		0.00		Interest-Need Cash Receipt 0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11024 ██████		0.00		Interest-Need Cash Receipt 0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11024 ██████		0.00		Interest-Need Cash Receipt 0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11025 ██████		466,116.89		Interest- Need Cash Receipt 0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		
Offset Adjustment		0.00	0.00			
	466,116.89	466,116.89	0.00		0.00	0.00
Grand Total	2,131,406,978.31	2,058,254,598.27	73,152,380.04	73,152,380.03	69,497,608.04	3,654,772.00

General Ledger 2,061,909,370.27

**STATE OF DELAWARE
OFFICE OF THE STATE TREASURER
BANK RECONCILIATIONS**

General Account Cash Reconciliation

June 30, 2013

Balance per Citizens Bank	\$ 2,286,683
Balance per Mellon Bank	101,712,687
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Bank balance at June 30, 2013	103,999,370
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Additions:	
Investments managed by Morgan Bank, account number 830752	—
Investments managed by Wilmington Trust, account number 830754	196,348,509
Investments managed by Wachovia Bank, account number 830751	246,903,506
Receivables from various sources	119,522
Deposits in transit	(163,525)
Balance at Bank of New York Mellon, account number 353608 and 830753	55,413,153
Balance at Bank of New York Mellon, account number 830763	99,505,052
Balance at Bank of New York Mellon, account number 830760	226,965,747
Balance at Bank of New York Mellon, account number 830764	285,780,717
Balance at Bank of New York Mellon, account number 830766	332,326,368
Balance at Bank of New York Mellon, account number 830765	285,710,770
Balance at Bank of New York Mellon, account number 830762	226,563,164
Fidelity Government Obligation Bonds 2013B	126,250,767
Fidelity Lease Purchase Accounts, account number 00670276179 and 00670276187	18,769,338
Balance at Wilmington Trust, DELGIP, account number 830755	2,931
Wilmington Trust Land and Water Conservation Trust Fund #1 account number 830758	77,574,893
Balance at Bank of America, Division of Corp. State Lockbox, account number 2001800374	594,120
Balance at Wilmington Trust, Morgan Greenfield Intermediate, account number 830759	103,155,171
Balance at Bank of America, Labor Lockbox	—
Balance at Bank of America, Credit Cards, account number 00446706-4630	—
Balance at PNC Bank, Concentration, account number 516000279	5,213,315
Balance at PNC Bank, DMR Special Services, account number 56-94003988	4,272
US Bank – Bonds #107954000	472,450
	<hr/>
Subtotal	2,287,510,240
	<hr/>
Deductions:	
Outstanding zero-balance accounts (ZBAs) – outstanding checks	49,700,539
Payable for bank errors	10,607
Payable to Mellon 07/98	10,069
Payable to PNC Bank miscellaneous adjustments	48,480
	<hr/>
Subtotal	49,769,695
	<hr/>
Balance per State Treasurer's books, adjusted, (See Appendix B-2) June 30, 2013	\$ <u><u>2,341,739,915</u></u>

See accompanying independent accountants' report on applying agreed-upon procedures.

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variances Bank to Ledger	Variances FSF/DFMS to Ledger
11000		2,292,312.02				
				Outstanding Deposits-FY 2013	0.00	0.00
				Bank Error	0.00	0.00
				CWA	0.00	0.00
				Outstanding Deposits (prior FY10)	(11.09)	(11.09)
				Over/Short (FY2010)	79.84	79.84
				Deposits in Transit (old to FY2009)	86,395.29	170,974.82
				CRs done to wrong bank code (old to FY2009)	(39,017.79)	(39,017.79)
				MW/JV needed (prior FY2010)	(35,156.98)	(35,156.98)
				Need JV's	(2,111.30)	(2,111.30)
				Open Receivables (old to FY 2009)	(15,807.23)	(15,807.23)
				<i>Paperwork Variances with Other Bank Accounts</i>		
				NEED TRV	0.00	
Offset Adjustment		0.00	0.00			
	2,286,682.76	2,292,312.02	(5,629.26)		155,247.43	(160,876.69)
11001		(131,511.03)		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	(2,633.21)	6,539.89
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY11)	(81.04)	0.00
				Direct Deposit Receivable (old-FY09)	40,120.04	(9,167.08)
				Direct Deposit Receivable (FY10-13)	127,499.68	(14,008.44)
				Cancelled Checks(old-FY09)	152,922.88	152,922.88
				Cancelled Checks(FY10-FY13)	626.40	626.40
				Stale Dated Checks(old-FY09)	(51,880.37)	(51,880.37)
				Stale Dated Checks(FY13)	4,394.49	4,394.49
				Need JV-Handwritten checks(8/11-9/11,1/12,3/12)	(1,682.01)	(1,682.01)
				Pay Cycle Adjustments(old to FY01)	(263,195.03)	(263,195.03)
				Pay Cycle Adjustments(PHRST)(FY02)	(302,190.38)	(302,190.38)
				Pay Cycle Adjustments(PHRST)(FY03)	(267,632.16)	(267,632.16)
				Pay Cycle Adjustments(PHRST)(FY04)	94,358.85	94,358.85
				Pay Cycle Adjustments(PHRST)(FY05)	(143,665.93)	(143,665.93)
				Pay Cycle Adjustments(PHRST)(FY06)	(277,530.56)	(277,530.56)
				Pay Cycle Adjustments(PHRST)(FY07)	(125,053.38)	(125,053.38)
				Pay Cycle Adjustments(PHRST)(FY08)	(24,346.64)	(24,346.64)
				Pay Cycle Adjustments(PHRST)(FY09)	(29,288.06)	(29,288.06)
				Pay Cycle Adjustments(PHRST)(FY10)	(116,153.70)	(116,153.70)
				Pay Cycle Adjustments(PHRST)(FY11)	(17,449.96)	(17,449.96)
				Pay Cycle Adjustments(PHRST)(FY12)	(79,197.08)	(79,197.08)
				Pay Cycle Adjustments(PHRST)(FY13)	(73,428.25)	(73,428.25)
				Group Life/Dental	7,813.40	7,813.40
				PHRST unidentified variance (FY02-FY10)	334,994.90	334,994.90
				PHRST unidentified variance (FY11)	25,963.29	25,963.29

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments		Variances Bank to Ledger	Variances FSF/DFMS to Ledger
				Vendor Refund Variances	73,821.98		73,821.98
				Tax Adjustments	246,452.56		246,452.56
				Personal Reimbursements	70,100.38		70,100.38
				Personal Reimbursements(Need JV-FY13)	(244.00)		(244.00)
				Misc Variances	(29,986.59)		(29,986.59)
				Outstanding Checks	758,080.53	758,080.53	
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	(0.00)				
	0.00	(131,511.03)	131,511.03			741,444.90	(609,933.87)
11002		199,631.39					
E				Transits	0.00	0.00	
				Interest- Need CR	0.00		0.00
				Outstanding Deposits	0.00		0.00
				Bank Error	0.00	0.00	
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV from BOA Lockbox	0.00		
				ECC: Need TRV	0.00		
Offset Adjustment		0.00	0.00				
	199,631.39	199,631.39	0.00			0.00	0.00
11002		0.00					
E				Outstanding Deposits	0.00		0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV to Corp Lockbox	0.00		
				ECC: Need TRV	0.00		
Offset Adjustment		0.00	0.00				
	0.00	0.00	0.00			0.00	0.00
11002		0.00					
E				Outstanding Deposits	0.00		0.00
					0.00		0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV-Daily Wire	0.00		
Offset Adjustment		0.00	0.00				
	0.00	0.00	0.00			0.00	0.00

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments		Variances Bank to Ledger	Variances FSF/DFMS to Ledger
11005		5,254,036.37		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	10,999.62	48,705.07	(37,705.45)
				Outstanding Deposits -DNREC	0.00		0.00
				Credit Card Fees (old-FY10)	(6,507.39)	(6,507.39)	
				Over/Shorts (FY10)	(20.00)	(20.00)	
				Vendor ACH PMT- Returned- Need CR	2,500.00		2,500.00
				Open Payables	0.30	0.30	
				JV Needed for Payroll Ondemand Check	(750.40)		(750.40)
				JV Needed for Wire Returned	(671.00)		(671.00)
				Need Manual Pmt- Pension Bank Fee	(80.88)		(80.88)
				JV Needed for Child Support	0.00	0.00	0.00
				Need TRV-Bonds	(0.01)		(0.01)
				Tax Pmt PW done Mar -Paid Apr	0.00		0.00
				Misc Adjustment	1.01	0.00	1.01
				MW Done Early	(46,192.67)	0.00	(46,192.67)
							0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV	0.00		
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	0.00				
	5,213,314.95	5,254,036.37	(40,721.42)			42,177.98	(82,899.40)
11006		0.00		Interest	0.00		0.00
							0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	0.00				
	0.00	0.00	0.00			0.00	0.00
11006		(39,760,973.91)		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	(55,178.09)	(40,759.16)	(14,418.93)
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY13)	9,404.99	9,981.99	(577.00)
				Cancelled Checks (old to FY09)	(11,996.80)		(11,996.80)
				Cancelled Checks (FY10)	0.00		0.00
				ACH Returns (old-FY10)	(2,133.78)		(2,133.78)
				ACI Pymts Outstanding	12,844.05		12,844.05
				Misc Adjustments	3,478.13		3,478.13
				Forgery Credits	(1,186.27)		(1,186.27)
				Stale Dated Checks(old-FY09)	10,167.31		10,167.31
				Stale Dated Checks(FY10-FY13)	244,072.20		244,072.20
				Paid Check -Cancelled in FSF-Need TRV 18000	0.00		0.00
				July 2010 Cancelled check twice in FSF	0.00		0.00

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments		Variances Bank to Ledger	Variances FSF/DFMS to Ledger
				IV's printed as checks #2795/#3927	0.00		0.00
				FSF Variance	135,868.01		135,868.01
				Outstanding checks	39,415,634.16	39,415,634.16	
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	0.00				
	0.00	(39,760,973.91)	39,760,973.91			39,384,856.99	376,116.92
11007		(535,678.02)		ACH Pmt processed June paid July	569,575.47	569,575.47	
				ACH Returns -FY11	(48,448.22)		(48,448.22)
				ACH Returns -FY12	(1,002.73)		(1,002.73)
				ACH Returns -FY13	2,088.94		2,088.94
				Reversal Vouchers-FY11	13,404.56		13,404.56
				Need TRV-June 13	90.00		90.00
				Wire Service Fees	(30.00)		(30.00)
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	(0.00)			0.00	
	0.00	(535,678.02)	535,678.02			569,575.47	(33,897.45)
11010		101,671,933.26		Outstanding Deposits-FY 2011	(621.35)		(621.35)
				Outstanding Deposits-FY 2013	41,375.00		41,375.00
				TRV-Bond Pmt-	0.00		0.00
				Need Manual Pmt-	0.00		0.00
				PW done twice-	0.00		0.00
				Need Manual Pmt	0.00		0.00
				Need TRV from WTC-Bonds	0.00		0.00
				TRV Correction-TTF	0.00		0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Need TRV-Daily Wire	0.00		
				Need TRV to move money from ECC to Mellon	0.00		
Offset Adjustment		0.00	0.00				
	101,712,686.91	101,671,933.26	40,753.65			0.00	40,753.65
11011		39,737.99		Outstanding Deposits-FY13	(31,480.93)		(31,480.93)
				Outstanding Deposits-FY12	(8,257.06)		(8,257.06)

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variance Bank to Ledger	Variance FSF/DFMS to Ledger
				<u>Paperwork Variances with Other Bank Accounts</u>		
				Need TRV to move money from ECC to Mellon	0.00	
				Need TRV- Corp LxBx	0.00	
				Need TRV-Labor LxBx	0.00	
Offset Adjustment		0.00	(0.00)			
	0.00	39,737.99	(39,737.99)		0.00	(39,737.99)
11012		0.00		Interest	0.00	0.00
						0.00
				<u>Paperwork Variances with Other Bank Accounts</u>		
				TRV	0.00	
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11012		(196.20)		Interest	157.76	157.76
				Misc Transfer Adjustment	38.44	38.44
				<u>Paperwork Variances with Other Bank Accounts</u>		
Offset Adjustment		0.00	0.00			
	0.00	(196.20)	196.20		0.00	196.20
11012		(258,654.78)		Interest	4,443.47	4,443.47
				Misc Transfer Adjustment	261.31	261.31
				<u>Paperwork Variances with Other Bank Accounts</u>		
				TRV-PFM Liquidity	253,950.00	
Offset Adjustment		253,950.00	0.00			
	0.00	(4,704.78)	4,704.78		0.00	4,704.78
11012		99,623,078.98		Interest	(17,909.20)	(17,909.20)
				<u>Paperwork Variances with Other Bank Accounts</u>		
				TRV-Federated Inter	(100,117.70)	
Offset Adjustment		(100,117.70)	0.00			
	99,505,052.08	99,522,961.28	(17,909.20)		0.00	(17,909.20)
11012		222,680,350.00			35,170.49	35,170.49
				<u>Paperwork Variances with Other Bank Accounts</u>		
				TRV-PFM Liquidity	4,250,226.31	

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variance Bank to Ledger	Variance FSF/DFMS to Ledger
Offset Adjustment		4,250,226.31	(0.00)			
	226,965,746.80	226,930,576.31	35,170.49		0.00	35,170.49
11012 ██████		246,859,249.61		Interest 44,256.58		44,256.58
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				TRV-Correction 0.00		
Offset Adjustment		0.00	0.00			
	246,903,506.19	246,859,249.61	44,256.58		0.00	44,256.58
11012 ██████		285,434,808.45		Interest (4,503.48)		(4,503.48)
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				TRV-Chandler 100,117.70		
				TRV-Morgan Stanley 250,294.25		
Offset Adjustment		350,411.95	(0.00)			
	285,780,716.92	285,785,220.40	(4,503.48)		0.00	(4,503.48)
11012 ██████		55,341,043.26		Interest 72,109.73		72,109.73
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
Offset Adjustment		0.00	(0.00)			
	55,413,152.99	55,341,043.26	72,109.73		0.00	72,109.73
11012 ██████		332,914,120.03		Interest (587,751.61)		(587,751.61)
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				Need TRV-Bud Reserve (198,930,000.00)		
Offset Adjustment		(198,930,000.00)	(0.00)			
	133,396,368.42	133,984,120.03	(587,751.61)		0.00	(587,751.61)
11012 ██████		0.00		Interest 0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				Need TRV-Bud Reserve 198,930,000.00		
Offset Adjustment		198,930,000.00	0.00			
	198,930,000.00	198,930,000.00	0.00		0.00	0.00
11012 ██████		196,392,998.40		Interest (44,489.59)		(44,489.59)
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variance Bank to Ledger	Variance FSF/DFMS to Ledger
				Need TRV-Correction 0.00		
Offset Adjustment		0.00	0.00			
	196,348,508.81	196,392,998.40	(44,489.59)		0.00	(44,489.59)
11012		77,454,303.58		Interest 120,589.27		120,589.27
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
Offset Adjustment		0.00	0.00			
	77,574,892.85	77,454,303.58	120,589.27		0.00	120,589.27
11012		286,101,654.09		Interest (140,589.58)		(140,589.58)
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				Need TRV-Federated Inter (250,294.25)		
Offset Adjustment		(250,294.25)	(0.00)			
	285,710,770.26	285,851,359.84	(140,589.58)		0.00	(140,589.58)
11012		231,330,576.31		Interest (263,235.57)		(263,235.57)
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				Need TRV-12BRE (253,950.00)		
				Need TRV-Cutwater (4,250,226.31)		
Offset Adjustment		(4,504,176.31)	(0.00)			
	226,563,164.43	226,826,400.00	(263,235.57)		0.00	(263,235.57)
11012		(96,046,586.10)		Interest 271,757.24		271,757.24
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				Need TRV-Bud Reserve 198,930,000.00		
Offset Adjustment		198,930,000.00	0.00			
	103,155,171.14	102,883,413.90	271,757.24		0.00	271,757.24
11012		198,930,000.00		Interest 0.00		0.00
				Bond TRV 0.00		0.00
				<i>Paperwork Variances with Other Bank Accounts</i>		0.00
				Need TRV-Bud Reserve (198,930,000.00)		
Offset Adjustment		(198,930,000.00)	0.00			
	0.00	0.00	0.00		0.00	0.00
11012		2,930.61		Interest 0.00		0.00
				Bond TRV 0.00		0.00

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variences Bank to Ledger	Variences FSF/DFMS to Ledger
				<u>Paperwork Variences with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	0.00			
	2,930.61	2,930.61	0.00		0.00	0.00
11012		0.00		Daily TRV needs correction done to wrong Account	0.00	0.00
				<u>Paperwork Variences with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11017		394,488.23		Outstanding Deposits	0.00	0.00
				<u>Paperwork Variences with Other Bank Accounts</u>		0.00
				Need TRV from Lockbxs	0.00	0.00
Offset Adjustment		0.00	0.00			
	394,488.23	394,488.23	0.00		0.00	0.00
11023		0.00		Outstanding Deposits	0.00	0.00
				<u>Paperwork Variences with Other Bank Accounts</u>		0.00
				Need TRV-Daily Wire	0.00	0.00
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11023		262,699.65			0.00	0.00
				NEED TRV FOR Correction-1/2005	(94.00)	(94.00)
				NEED TRV FOR ACTIVITY-June 13	(258,333.44)	(258,333.44)
				NEED TRV FOR ACTIVITY-		0.00
				NEED TRV FOR ACTIVITY-		0.00
				NEED TRV FOR ACTIVITY-		0.00
				<u>Paperwork Variences with Other Bank Accounts</u>		
Offset Adjustment		0.00	0.00			

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variances Bank to Ledger	Variances FSF/DFMS to Ledger
	4,272.21	262,699.65	(258,427.44)		0.00	(258,427.44)
11023		(5,417,372.62)		Direct Deposit Receivable (old-FY09)	(7,542.19)	(3,897.51)
				Direct Deposit Receivable (FY10-FY13)	(5,750.62)	2,293.85
				Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	2,744.61	7,874.78
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY13)	11,336.47	11,336.47
				Federal and State Tax Adjustments	(30,741.94)	(30,741.94)
				Disbursement Adjustment	(5,888.14)	(5,888.14)
				TRV Needed for Federal Tax Pymt	4,542,789.19	4,542,789.19
				Deferred Comp Adjustment	982.58	982.58
				Cancelled Checks (old to FY09)	14,578.19	14,578.19
				Cancelled Checks (FY11/12)	(2,103.63)	(2,103.63)
				Stale Dated Checks(old-FY09)	(1,228.63)	(1,228.63)
				Stale Dated Checks(FY10-FY13)	(8,557.53)	(8,557.53)
				Need JV Check Write	(198.93)	(198.93)
				Need JV Blue Cross Blue Shield	6,254.13	6,254.13
				Misc Adjustments	(12,250.45)	(12,250.45)
				Outstanding Checks	912,949.51	912,949.51
				<u>Paperwork Variances with Other Bank Accounts</u>		
				Checks Cleared Monthly Journal Entry	0.00	
Offset Adjustment		0.00	0.00			
	0.00	(5,417,372.62)	5,417,372.62		896,130.19	4,521,242.43
11023		(9,398,563.74)		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	327,224.92	340,735.61
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY13)	946,082.31	948,458.27
				Cancelled Checks (old to FY09)	217.09	217.09
				Cancelled Checks (FY11-FY13)	0.00	0.00
				Misc Disbursements	(7,898.62)	(7,898.62)
				Forgery Credits (old to FY09)	(19,205.60)	(19,205.60)
				Forgery Credits (FY10-FY13)	(1,812.31)	(1,812.31)
				Stale Dated Checks(old to FY09)	72,769.82	72,769.82
				Stale Dated Checks(FY10-FY13)	210,104.63	210,104.63
				Need JV Monthly check write	0.00	0.00
				Misc Adjustments	(406.96)	(406.96)
				Outstanding Checks	7,871,488.46	7,871,488.46
				<u>Paperwork Variances with Other Bank Accounts</u>		
				Checks Cleared Monthly Journal Entry	0.00	
Offset Adjustment		0.00	0.00			
	0.00	(9,398,563.74)	9,398,563.74		7,855,601.81	1,542,961.93
11023		(376,474.81)		Bank Errors(bank)/Cks Cleared(pw-Book)(old-FY09)	8,104.06	12,499.40

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments		Variances Bank to Ledger	Variances FSF/DFMS to Ledger
				Bank Errors(bank)/Cks Cleared(pw-Book)(FY10-FY11:	2,931.98	247.00	2,684.98
				Cancelled Checks (old to FY09)	11,841.00		11,841.00
				Cancelled Checks (FY10-FY11)	10,505.00		10,505.00
				Misc Adjustments	(170.23)		(170.23)
				Stale Dated Checks(old to FY09)	55,590.00		55,590.00
				Stale Dated Checks(FY10-FY11)	75,931.00		75,931.00
				Stale Dated Checks(FY12-FY13)	27,987.00		27,987.00
				Need JV-Monthly Check Write	0.00		0.00
				Need JV-Stimulus Check Write	0.00		0.00
				Forgery Credits (old to FY09)	(136.00)		(136.00)
				Forgery Credits (FY10-FY13)	11,080.00		11,080.00
				Outstanding Checks	172,811.00	172,811.00	
				<u>Paperwork Variances with Other Bank Accounts</u>			
				Checks Cleared Monthly Journal Entry	0.00		
Offset Adjustment		0.00	0.00				
	0.00	(376,474.81)	376,474.81			168,662.66	207,812.15
11024		125,473,653.00		Interest-Need Cash Receipt	1,108.33		1,108.33
				<u>Paperwork Variances with Other Bank Accounts</u>			0.00
Offset Adjustment		0.00	0.00				
	125,474,761.33	125,473,653.00	1,108.33			0.00	1,108.33
11024		0.00		Interest-Need Cash Receipt	0.00		0.00
				<u>Paperwork Variances with Other Bank Accounts</u>			0.00
Offset Adjustment		0.00	0.00				
	0.00	0.00	0.00			0.00	0.00
11024		775,999.23		Interest-Need Cash Receipt	6.38		6.38
				<u>Paperwork Variances with Other Bank Accounts</u>			0.00
Offset Adjustment		0.00	(0.00)				
	776,005.61	775,999.23	6.38			0.00	6.38
11024		0.00		Interest-Need Cash Receipt	0.00		0.00
							0.00

Delaware State Treasury's
Appendix B-2: Reconciliation to Accounting
June 2013

Bank Account	Bank Balance	Accounting Total (FSF-DGL046)	Total Account Variance	General Ledger Adjustments	Variences Bank to Ledger	Variences FSF/DFMS to Ledger
				<u>Paperwork Variences with Other Bank Accounts</u>		
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11024		3,895,419.05		Interest-Need Cash Receipt 32.02		32.02
				<u>Paperwork Variences with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	(0.00)			
	3,895,451.07	3,895,419.05	32.02		0.00	32.02
11024		14,873,756.24		Interest-Need Cash Receipt 130.34		130.34
				<u>Paperwork Variences with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	0.00			
	14,873,886.58	14,873,756.24	130.34		0.00	130.34
11024		0.00		Interest-Need Cash Receipt 0.00		0.00
				<u>Paperwork Variences with Other Bank Accounts</u>		0.00
Offset Adjustment		0.00	0.00			
	0.00	0.00	0.00		0.00	0.00
11025		466,116.89		Interest- Need Cash Receipt 6,333.07		6,333.07
				<u>Paperwork Variences with Other Bank Accounts</u>		
Offset Adjustment		0.00	(0.00)			
	472,449.96	466,116.89	6,333.07		0.00	6,333.07
Grand Total	2,391,553,612.50	2,336,738,885.43	54,814,727.07	54,814,727.07	49,813,697.43	5,001,029.64

General Ledger 2,341,739,915.07

**STATE OF DELAWARE
OFFICE OF THE STATE TREASURER
BANK RECONCILIATIONS**

Proof of Cash Reconciliation

Quarter ended March 31, 2013

Balance per State Treasurer's books, January 1, 2013	\$ 1,833,536,921
Additions:	
Deposits to cash receipts journal	2,286,879,916
Transportation trust fund deposits	98,124,381
Receivables for bank errors	(7,133)
Receivables for CM Forgery Credits	1,081
Outstanding cash receipts	(15,442,336)
Division of Mental Retardation transfer	(436,271)
Outstanding checks – prior months	<u>152,916,961</u>
Subtotal	<u>2,522,036,599</u>
Deductions:	
Deposits to cash receipts journal – prior months	2,225,486
Transfer for principal and interest on bonds	92,370,000
Transfer from Mellon Bank for payroll and pension direct deposit	412,010,431
Transfer from Mellon Bank to Mercantile Bank for pensions	60,644,527
Transfer from Mellon – TTF	33,209,994
Transfer from Mellon – College Prep Academy	88,594
Transfer from Mellon – China-DOS/DTCC	5,029
Transfer from Mellon – Def Comp	8,495,609
Transfer from Mellon -TSA Plan	4,662,268
Transfer from Mellon – Dept of Labor	12,000,000
Transfer from Mellon -IFTA	15
Transfer from Mellon Medicaid	3,827,102
Transfer from Mellon Supercard	21,437,255
Transfer from Mellon SSI	255,017
Transfer from Mellon – JPMorgan-DOJ	24,000
Transfer from Mellon – Wilmington Trust-Providence Creek	103,077
Transfer from Mellon – Yamada-DOS	25,000
Transfer from Mellon – Brazil-DOS	4,260
Transfer from Mellon – ESCO Payment-OMB	433,654
Transfer from PNC for PNC BankFees SPO	243
Transfer from PNC for Bonds	28,857,769
Transfer for Fed Tx, FICA, & Medicare	126,552,252
Transfer for Child Support-Payroll Vendor	789,273
ACH transfers	966,935,314
Transfer for cleared ZBAs	352,673,672
Transfer for outstanding ZBAs	<u>166,034,309</u>
Subtotal	<u>2,293,664,150</u>
Balance per State Treasurer's books, adjusted, March 31, 2013	<u><u>\$ 2,061,909,370</u></u>

See accompanying independent accountants' report on applying agreed-upon procedures.

**STATE OF DELAWARE
OFFICE OF THE STATE TREASURER
BANK RECONCILIATIONS**

Proof of Cash Reconciliation

Quarter ended June 30, 2013

Balance per State Treasurer's books, April 1, 2013	\$ 2,061,909,370
Additions:	
Deposits to cash receipts journal	2,351,352,479
Transportation trust fund deposits	140,217,584
Receivables for bank errors	162
Receivables for CM Forgery Credits	2,720
Outstanding cash receipts	(112,357)
Division of Mental Retardation transfer	2,225
May wire Return to mellon	12,000
Investment transfer adjustments-june	300
Outstanding checks – prior months	<u>209,305,030</u>
Subtotal	<u>2,700,780,143</u>
Deductions:	
Deposits to cash receipts journal – prior months	3,580,158
Transfer for principal and interest on bonds	13,925,000
Transfer from Mellon Bank for payroll and pension direct deposit	460,726,993
Transfer from Mellon Bank to Mercantile Bank for pensions	60,013,850
Transfer from Mellon – TTF	13,042,184
Transfer from Mellon – College Prep Academy	88,594
Transfer from Mellon – China-DOS/DTCC	8,347
Transfer from Mellon – Tunnell & Raysor	661,885
Transfer from Mellon – Def Comp	9,421,559
Transfer from Mellon -TSA Plan	5,415,259
Transfer from Mellon -US Bank-DEDO	250,000
Transfer from Mellon Medicaid	3,857,679
Transfer from Mellon Supercard	21,612,773
Transfer from Mellon SSI	165,000
Transfer from Mellon -Saul Ewing	333,196
Transfer from Mellon – Yamada-DOS	2,439
Transfer from Mellon –DOS-returned June 2013	12,000
Transfer from Mellon – DOS	173,070
Transfer from Mellon –	3,315,929
Transfer from Mellon -IFTA	1,711
Transfer from PNC for PNC BankFees SPO	241
Transfer from PNC for Bonds	13,640,765
Transfer for Fed Tx, FICA, & Medicare	122,279,106
Transfer for Child Support-Payroll Vendor	900,210
ACH transfers	1,076,238,927
Transfer for cleared ZBAs	421,668,799
Transfer for outstanding ZBAs	<u>189,613,924</u>
Subtotal	<u>2,420,949,598</u>
Balance per State Treasurer's books, adjusted June 30, 2013	<u><u>\$ 2,341,739,915</u></u>

See accompanying independent accountants' report on applying agreed-upon procedures.