

Dec-24

| bank             | checking               | ptif m/v                           | PTIF                     | total                    | book                  | Adjustments              |
|------------------|------------------------|------------------------------------|--------------------------|--------------------------|-----------------------|--------------------------|
| BEGINNING        | \$ 17,959,400.88       | \$ 2,463,905.29                    | \$ 314,253,532.22        | \$ 334,676,838.39        | beginning             | \$ 325,759,361.01        |
| deposits         | \$ 52,605,177.90       |                                    | \$ (120.00)              | \$ 52,605,057.90         | deposits              | \$ 61,215,944.40         |
| Return items     | \$ (561,453.36)        |                                    |                          | \$ (561,453.36)          |                       | \$ (610,291.25)          |
| m/v              |                        | \$ 1,596,156.37                    |                          | \$ 1,596,156.37          | m/v                   | \$ 1,833,253.83          |
| m/v January      |                        | \$ 258,332.73                      |                          | \$ 258,332.73            |                       |                          |
| tax distribution |                        |                                    | \$ (264,287,775.83)      | \$ (264,287,775.83)      | ptif                  | \$ (264,287,775.83)      |
| bank fees        | \$ (4,243.78)          |                                    |                          | \$ (4,243.78)            |                       |                          |
| Interest         |                        | \$ 7,615.44                        | \$ 737,636.66            | \$ 745,252.10            |                       | \$ 745,252.10            |
| current ck clrd  | \$ (754,414.49)        |                                    |                          | \$ (754,414.49)          | cks written           | \$ (1,123,402.01)        |
| prior ckd clrd   | \$ (85,142.34)         |                                    |                          | \$ (85,142.34)           | void ck               | \$ 30,032.47             |
| transferred      | \$ (68,150,000.00)     | \$ (2,210,189.09)                  | \$ 70,360,189.09         | \$ -                     |                       |                          |
| <b>total</b>     | <b>\$ 1,009,324.81</b> | <b>\$ 2,115,820.74</b>             | <b>\$ 121,063,462.14</b> | <b>\$ 124,188,607.69</b> |                       | <b>\$ 123,562,374.72</b> |
|                  |                        | <b>1</b> PTIF                      | 12/30/2024               | \$ (161,174.35)          | booked 1/2/2025       |                          |
|                  |                        | <b>1</b> PTIF                      | 12/31/2024               | \$ (97,158.38)           | booked 1/3/2025       |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 40.00                 | bank 1/2/2025         |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 71.40                 | bank 1/2/2025         |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 1,848.49              | bank 1/2/2025         |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 1,954.25              | bank 1/2/2025         |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 3,620.90              | bank 1/2/2025         |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 9,720.23              | bank 1/2/2025         |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 11,523.83             | bank 1/2/2025         |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 27,039.95             | bank 1/2/2025         |                          |
|                  |                        | <b>1</b> Deposit in Transit        | 12/31/2024               | \$ 116,446.13            | bank 1/2/2025         |                          |
|                  |                        | <b>2</b> Unrecorded PTIF Deposit   |                          | \$ (38,908.08)           | bank 5/8/2024         |                          |
|                  |                        | <b>3</b> Forte Fees August         |                          | \$ 62.56                 | bank 8/12/2024        |                          |
|                  |                        | <b>3</b> Forte Fees September      |                          | \$ 64.62                 | bank 9/10/2024        |                          |
|                  |                        | <b>3</b> Forte Fees October        |                          | \$ 90.04                 | bank 10/10/2024       |                          |
|                  |                        | <b>3</b> Forte Fees November       |                          | \$ 729.72                | bank 11/14/2024       |                          |
|                  |                        | <b>3</b> Forte Fees December       |                          | \$ 4,243.78              | bank 12/10/2024       |                          |
|                  |                        | <b>4</b> Reversal of valid deposit | 11/22/2024               | \$ (102,509.99)          | PTIF Rail Car 1/31/24 |                          |
|                  |                        | <b>5</b> Duplicate Bounce?         | 11/8/2024                | \$ (2,777.52)            |                       |                          |
|                  |                        | <b>6</b> Duplicate Bounce?         | 12/4/2024                | \$ (1,006.45)            | 1/7/2025              |                          |
|                  |                        | <b>6</b> Duplicate Bounce?         | 12/4/2024                | \$ (749.53)              |                       |                          |
|                  |                        | <b>1, 7</b> Outstanding Checks     |                          | \$ (399,404.57)          |                       | \$ -                     |
|                  |                        |                                    |                          | \$ 123,562,374.72        |                       | \$ 123,562,374.72        |
|                  |                        |                                    |                          | \$                       |                       | \$ -                     |

**1** Timing differences

**2** On May 8, 2024, Clearfield City returned an overdistribution of \$38,908.08. This deposit was not recorded on the books.

**3** Forte fees for August through December have not yet been recorded in Munis.

**4** On January 31, a "Rail Car" deposit was received by the County and recorded in February. On August 29, the Treasurer communicated that this had been erroneously processed and needed to be reversed to properly reallocate the receipt to sixteen Railcar parcels. On November 22, this reversal was made. As of the current date, no correcting deposit has been recorded.

**5** On November 6, 2024, a deposit of \$2,777.52 was bounced by the bank and accordingly on the books as well. However, on November 8, this same amount was bounce 2 more times and reversed once, leaving an unreconciled difference for this amount. The Treasurer's Office says that they are different transactions but regardless this amount was only bounced once by the bank.

**6** On December 4, 2024, The amounts of \$1,006.45 and \$749.53 were bounced twice on the books but only once by the bank. It appears that the larger one was subsequently corrected on 1/7/2025.

**7** A total of 8 checks are still outstanding from 2023. These checks are all stale and cannot be cashed. They should either be cancelled and reissued or sent to the State as unclaimed property after 3 years.