From: O"Leary, Deborah (SAO)
To: Rexin, Megan (SAO)
Subject: RE: Cash Balance Variance
Date: Tuesday, August 21, 2018 2:39:00 PM

OK – that makes sense. Have you added anything else to the spreadsheet. Maybe we just don't care if the variance isn't much.

Debbie O'Leary

From: Rexin, Megan (SAO)
Sent: Tuesday, August 21, 2018 2:38 PM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Subject: RE: Cash Balance Variance

Sounds good. Also, the Investment Trust Funds now required to be reported account for most of the PY to CY cash balance variance, but the rest of the variance is in question. The prior period adjustment on the C4 is part of the unexplained variance, and then there's another $3,995 left that is unexplained.

Megan

From: O'Leary, Deborah (SAO)
Sent: Tuesday, August 21, 2018 2:36 PM
To: Rexin, Megan (SAO) <rexinm@sao.wa.gov>
Subject: RE: Cash Balance Variance

Oh my gosh. Let me take another look at this to make sure we aren't missing something super obvious.

Debbie O'Leary

From: Rexin, Megan (SAO)
Sent: Tuesday, August 21, 2018 2:33 PM
To: O'Leary, Deborah (SAO) <olearyd@sao.wa.gov>
Subject: FW: Cash Balance Variance

???

From: Sharon Richter <Sharon_Richter@co.columbia.wa.us>
Sent: Tuesday, August 21, 2018 2:10 PM
To: Rexin, Megan (SAO) <rexinm@sao.wa.gov>
Subject: RE: Cash Balance Variance

The State Auditor's website rolls it up . I don't do any of that. The prior adjustment is from things that happened in 2017 that dealt with 2016.

From: Rexin, Megan (SAO) [mailto:rexinm@sao.wa.gov]
Sent: Tuesday, August 21, 2018 2:00 PM
To: Sharon Richter
Subject: RE: Cash Balance Variance

Sharon,

What is the $9,444 prior period adjustment for in the 2017 beginning balance? Where did all the funds from the 2016 C5 go? They are no longer on the 2017 C5.

Megan Rexin

Assistant State Auditor
Washington State Auditor's Office

Megan.Rexin@sao.wa.gov
www.sao.wa.gov

From: Sharon Richter <Sharon_Richter@co.columbia.wa.us>
Sent: Tuesday, August 21, 2018 1:51 PM
To: Rexin, Megan (SAO) <rexinm@sao.wa.gov>
Subject: RE: Cash Balance Variance

The C-4 are off by $9445 from ending to beginning.

From: Rexin, Megan (SAO) [mailto:rexinm@sao.wa.gov]
Sent: Tuesday, August 21, 2018 1:05 PM
To: Sharon Richter
Cc: O'Leary, Deborah (SAO)
Subject: Cash Balance Variance

Hi Sharon,

I was looking at the Cash and Investments *2017 Beginning Balance* ($13,802,496) and comparing it to the Cash and Investments *2016 Ending Balance* ($5,829,754). I noticed that there is a variance of almost $8M between the two. Can you help me understand why that is?

Please see attachments for reference.

Let me know if you have any questions.

Megan Rexin
Assistant State Auditor
Washington State Auditor's Office
Megan.Rexin@sao.wa.gov
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