



SPOTS Reconciliation Log

	Approver's Name	Purchase Date	Vendor Name	List the Type of Item(s) or Service(s) Purchased	Purchase Amount	Purchase Amount (Trust EPTA)	Additional Information (if needed)	Cost Center and Object/Subject Code
1								
2								
3								
4								
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10								
<div>Cardholder's Name</div> <div>Last 4 Digits of Card</div> <div>Cardholder's Signature</div> <div>Approval Date</div> <div>Signature Releasing EPTA Funds</div> <div>EPTA Number</div>				Page Total:	\$ -	\$ -	<div>Approver's Signature</div> <div>Approver's Signature</div> <div>Approver's Signature</div>	
				Continuation (1) Total:	\$ -	\$ -		
				Continuation (2) Total:	\$ -	\$ -		
				Continuation (3) Total:	\$ -	\$ -		
				Continuation (4) Total:	\$ -	\$ -		
				Continuation (5) Total:	\$ -	\$ -		
				SUB-TOTAL:	\$ -	\$ -		
				GRAND TOTAL:	0.00			
				SPOTS RECONCILIATION LOG				

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1	G. Washington	4/7/1776	Betsy's Flags	Flag Repair	18.12		Posting of Colors	12345678.9290.918															
2	J. Hancock	4/7/1776	Franklin's Stationary Supplies	Office Supplies	18.60		Desk Supplies for Lincoln	23456789.9210.110															
3				Office Supplies	14.92		Ship Supplies for Columbus	34567890.9210.110															
4				Office Supplies	17.89		Legal Supplies for Adams	45678901.9210.110															
5	G. Washington	4/7/1776	Fox & Hound Tavern	Hasty Pudding		177.60	Red Coat Fundraiser	12345678.9261.100															
6	<div style="border: 2px solid black; padding: 5px;"> <p>Example Credit Card Statement</p> <table> <thead> <tr> <th>Trans</th> <th>Merchant</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>3/7/1776</td> <td>Betsy's Flags</td> <td>\$18.12</td> </tr> <tr> <td>3/7/1776</td> <td>Franklin's Stationary</td> <td>\$51.41</td> </tr> <tr> <td>3/7/1776</td> <td>Fox & Hound Tavern</td> <td>\$177.60</td> </tr> <tr> <td colspan="2" style="text-align: right;">TOTAL</td> <td>\$247.13</td> </tr> </tbody> </table> </div>				Trans	Merchant	Amount	3/7/1776	Betsy's Flags	\$18.12	3/7/1776	Franklin's Stationary	\$51.41	3/7/1776	Fox & Hound Tavern	\$177.60	TOTAL		\$247.13				
Trans					Merchant	Amount																	
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TOTAL		\$247.13																					
7																							
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9																							
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Radar O'Reilly		4077
Cardholders Name	Last 4 Digits of Card	
Radar O'Reilly		31/7/1776
Cardholders Signature	Approval Date	
Radar O'Reilly		0001
Signature Releasing EPTA Funds	EPTA Number	

Page Total:	\$ 69.53	\$ 177.60
Continuation (1) Total:	\$ -	\$ -
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Continuation (3) Total:	\$ -	\$ -
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Continuation (5) Total:	\$ -	\$ -
SUB-TOTAL:	\$ 69.53	\$ 177.60
GRAND TOTAL:	\$247.13	

SPOTS RECONCILIATION LOG

July 1776

G. Washington

George Washington

John Hancock

John Hancock

Type Approvers Name Here

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SPOTS Log for: 0				Page Total:	\$ -	\$ -	SPOTS RECONCILIATION LOG	

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SPOTS Log for: 0				Page Total:	\$ -	\$ -	SPOTS RECONCILIATION LOG	

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SPOTS Log for: 0				Page Total:	\$ -	\$ -	SPOTS RECONCILIATION LOG	

SPOTS Reconciliation Log - Instructions

The bank issues account statements after the close of a billing cycle. The standard billing cycle ends on the 25th of each month. When the 25th falls on a weekend or holiday, the billing cycle will end on the following business day.

Cardholders download a bank statement that lists the charges and credits. The cardholder reconciles the activity, attaches the transaction documentation and signs the reconciliation log.

All authorized purchases and credits require an itemized receipt to support the transaction and enable the proper recording of the transaction into the accounting records. Use of original receipts is preferred and helps to reduce duplicate payments. A SPOTS Reconciliation Log will be used as a method for organizing and reconciling SPOTS card transactions.

- Minimum information on the receipt includes the date of the purchase, the vendor's name, item description, and the amount. When the business purpose is not obvious from the item description, provide an explanation on the receipt or reconciliation log.
- Receipt examples include but are not limited to a sales slip, cash register receipt, invoice, order form, email acknowledgment/invoice, detailed packing slip, online receipt, order confirmation, billing statement. In some circumstances, more than one item from the above list may be required to provide all the elements of a receipt.
- Receipts that do not itemize are inadequate documentation. If the receipt includes the total purchase amount only, attach a detailed packing slip, detailed invoice or alternative documentation.

The SPOTS Reconciliation Log should be filled out in same order as shown on the bank statement. It is highly recommended that the sequence of bank statement, receipts and reconciliation log be the same; especially when the monthly reconciliation has a large amount of transactions and receipts.

When looking at the example to the right, you can see that each transaction on the statement has been numbered. The number assigned to the transaction should also be assigned to the corresponding receipt. Then the assigned number can be easily be matched to the row numbers of the reconciliation log. This process effectively ties all three documents together. ➡

Which Purchase Amount column do I use?

Purchase Amount: Most cardholders will place their transactions amounts in the first "Purchase Amount" column. Placing an amount here indicates that funds will be pulled directly from a cost center to reimburse a vendors.

Purchase Amount (Trust EPTA): Cardholders that make purchases for inmate activities will place their transaction amounts in this column. Cardholders that make inmate purchases will be assigned an (Event Pass Thru Account) EPTA Trust Account. All funds collected via a CD28 for scheduled activities will be loaded against this account. At the end of each month, coinciding with SPOTS reconciliation, this account will either be cleared by transferring the appropriate amount of funds to a designated IWF-Activities cost center to cover purchases and/or remaining funds will be transferred to the Activity or Club account that the funds were collected for.

NOTE: Additional information concerning the EPTA Trust Account will be coming out in the near future. The EPTA will be a part of the Inmate Revenue Generating Activities policy (DOC Policy 30.1.6) that is currently under revision. When it is published you can look for additional direction on the EPTA process there.

NEW ACCOUNT ACTIVITY					
POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	MCC	AMOUNT
05-12	05-08	OFFICE MAX SALEM OR PUR ID: XXXXXXXXXXXX1844 TAX: 0.00	24445744129100204453788	5943	134.24
05-22	05-20	OFFICE MAX SALEM OR PUR ID: XXXXXXXXXXXX1844 TAX: 0.00	24445744141100163124716	5943	14.90
05-23	05-22	PP *HUMAN SOLUTION 402-935-7733 TX PUR ID: 43FJZ2R5ZYHR8 TAX: 0.00	24492154142849661838572	5021	99.00

Approver's Name	Purchase Date	Vendor Name	List the Type of Item(s) or Service(s) Purchased	Purchase Amount
1 Steve McQueen	5/8/2014	OfficeMax	Office Supplies	134.24
2 Steve McQueen	5/20/2014	OfficeMax	Office Supplies	14.90
3 Steve McQueen	5/22/2014	Human Solution	Ergonomic Mouse	99.00