

**Worksheet 4 Cash**

First Church			
Cash			
December 31, 2001			
Account Name /Descrptn	2000	2001	Comment
Anytown Bank - Checking Account	12,345.00	3,455.00	Note 1
Anyfund Money Market	15,000.00	75,000.00	Note 2
Savings of Anytown - Youth Club	1,548.00	1,205.00	Note 3
Discretionary Fund - Second Bank	1,200.00	750.00	Note 4
First Bank - Cert of Deposit	10,000.00	10,000.00	Note 5
Total			F/S

NOTES:

1 = Agreed to bank reconciliation

2 = Agreed to bank statement. The increase in this account is due to the Smith bequest received at the end of the year. Amount invested in the subsequent year per the January 2002 bank statements. Also see net asset workpapers.

3 = Agreed to passbook

4 = Agreed to statement

5 = Agrees to CD statement. Reviewed documentation and determined that this is a short-term CD.

F/S = Agreed with financial statement

