



THE HONORABLE CURTIS M. LOFTIS, JR.
State Treasurer

March 13, 2024

The Honorable Brian J. Gaines
Comptroller General and Chair of the SCEIS Executive Oversight Committee
1200 Senate St., Suite 305
Columbia, SC 29201

VIA HAND DELIVERY AND ELECTRONIC MAIL

Dear General Gaines:

Please accept this letter as a formal request to the SCEIS Executive Oversight Committee. At your request and at the request of the Senate Finance Committee, my staff has been researching the ownership of funds in SCEIS Fund 30350993. As it stands, SCEIS Fund 30350993 was used by the Comptroller General's Office (CGO), State Treasurer's Office (STO), and SCEIS for the STARS to SCEIS conversion.

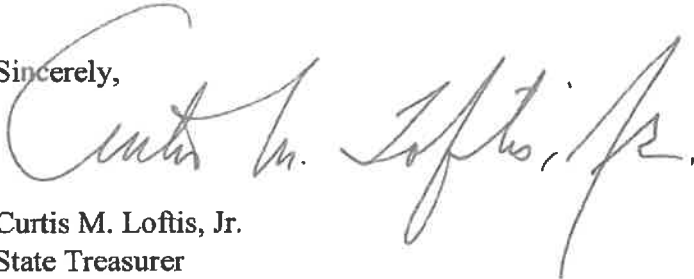
The STO cannot conduct this research alone. We do not have the resources to independently conduct this research in the time frame requested. As such I am requesting that the SCEIS Oversight Committee form a working group which would include representatives from the original three agencies (CGO, STO, SCEIS) that worked on the conversion, all of whom made entries to SCEIS Fund 30350993 and all of whom continue to have visibility and access to the fund. I would also recommend including representatives from state agencies such as Revenue and Fiscal Affairs, Office of Technology and Information Services within the Department of Administration, and the Executive Budget Office as well as AFS entities, who may be able to shed light on this issue.

Finally, I recommend that the Oversight Committee include SAP consultants who have SCEIS and conversion expertise in order to review documentation from the conversion of the STARS legacy system to SCEIS. I believe we all have the same interest—to ensure that the public funds are properly accounted for, custodied, and invested. It will take the effort of multiple parties to review the decisions made by the CGO, the STO, and the SCEIS team during the multi-year STARS to SCEIS conversion.

The Honorable Brian J. Gaines
March 13, 2024

My staff looks forward to working with the working group on finding a solution.

Sincerely,

A handwritten signature in cursive script that reads "Curtis M. Loftis, Jr." The signature is written in dark ink and is positioned to the right of the word "Sincerely,".

Curtis M. Loftis, Jr.
State Treasurer

cc: The Honorable Henry McMaster, Governor
The Honorable Thomas Alexander, President of the South Carolina Senate
The Honorable Harvey Peeler, Senate Finance Chairman
The Honorable Larry K. Grooms, Chairman of the Constitutional Budget Subcommittee
The Honorable Murrell Smith, Speaker of the South Carolina House of Representatives
The Honorable Bruce Bannister, House Ways & Means Chairman
The Honorable Thomas McElveen
The Honorable Mike Fanning
The Honorable Stephen Goldfinch
The Honorable Tom Young
The Honorable Margie Bright Matthews
Marcia S. Adams, Executive Director of the SC Department of Administration
George Kennedy, SC State Auditor

EXHIBIT 1

Law number	Jurisdiction	Type	Description	Purpose of the law survey:	Notes:	Changes made during FY2022
11-3-90	State	Statute	(Report as to unappropriated Treasury funds) The Comptroller General shall report, annually, to the General Assembly his transactions in regard to unappropriated funds in the State Treasury.	Report our agency must/may provide		No Change
11-49-100	State	Statute	(Accounts to be maintained separately; annual report) All accounts of the authority must be held and maintained separately from all other funds, properties, assets, and accounts of this State and its other agencies. The board shall keep an accurate account of all of its activities and all of its receipts and expenditures and annually, in the month of January, shall make a report of its activities to the State Budget and Control Board, the report to be in a form prescribed by the State Budget and Control Board. Audited financial statements must be submitted to the Comptroller General by October fifteenth following the end of the fiscal year.	Not related to agency deliverable		No Change
11-5-130	State	Statute	(Payment of appropriations to state institutions) The appropriation made for a state institution shall be paid to the treasurer of the institution, who shall be a bonded officer. The bond shall be approved by the Attorney General as to its form and execution and by the Governor as to its sufficiency and shall be filed with the State Treasurer. The treasurer of the institution shall draw his receipt warrant upon the Comptroller General for the amount as needed. Such receipt warrant shall be countersigned by the president or superintendent of the institution and have attached thereto an itemized sworn statement showing the purposes in detail for which the money to be drawn is to be used. All money shall be drawn only when actually owing and due. Upon receipt by the Comptroller General of the receipt warrant, signed and countersigned and with the statement attached as above provided, the Comptroller General shall issue his warrant on the State Treasurer in favor of the treasurer of the institution for the amount drawn, and the State Treasurer shall pay the warrant, the amount thereof to be charged to the appropriation account of such institution by the Comptroller General and the State Treasurer.	Distribute funding to another entity		No Change
11-5-170	State	Statute	(State Treasurer to send daily reports to Comptroller General) The State Treasurer shall, at the close of business on each day, send to the Comptroller General a report of all monies paid out by him, to whom paid and on what account, except that paid upon warrants of the Comptroller General.	Not related to agency deliverable	Performed by SCEIS	No Change
11-5-180	State	Statute	(Monthly reports to Comptroller General of cash transactions) The State Treasurer shall, at the end of every month, report to the Comptroller General an accurate statement of the cash transactions of the Treasury, of every description, stating therein every sum of money received or paid away in behalf of the State, particularizing the person and his office of whom received and to whom paid, as also on what account received and for what purpose paid. He shall, at all times, when required by the Comptroller General, produce to him satisfactory statements of the cash in hand and furnish him promptly with the official information, duly certified, relative to any matter connected with the revenue and finance of the State.	Not related to agency deliverable	Performed by SCEIS	No Change

AGENCY NAME:	Office of the Comptroller General		
AGENCY CODE:	E120	SECTION:	097

2022
Accountability Report

SUBMISSION FORM

I have reviewed and approved the data submitted by the agency in the following templates:

- Data Template
 - Reorganization and Compliance
 - FY2022 Strategic Plan Results
 - FY2023 Strategic Plan Development
 - Legal
 - Services
 - Partnerships
 - Report or Review
 - Budget
- Discussion Template
- Organizational Template

I have reviewed and approved the financial report summarizing the agency’s budget and actual expenditures, as entered by the agency into the South Carolina Enterprise Information System.

The information submitted is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR <i>(SIGN AND DATE):</i>	SIGNATURE ON FILE	Signature Received: 9/15/2022 4:00
<i>(TYPE/PRINT NAME):</i>	Richard Eckstrom, CPA	

BOARD/CMSN CHAIR <i>(SIGN AND DATE):</i>	N/A
<i>(TYPE/PRINT NAME):</i>	

EXHIBIT 2

Budget Proviso 97.2. (CG: GAAP Implementation & Refinement) It is the intent of the General Assembly that the State of South Carolina issue financial statements in conformance with Generally Accepted Accounting Principles (GAAP). To this end, the Comptroller General is directed, as the State Accounting Officer, to maintain an Enterprise Information System for State Government (SCEIS) that will result in proper authorization and control of agency expenditures, including payroll transactions, and in the preparation and issuance of the official financial reports for the State of South Carolina. Under the oversight of the General Assembly, the Comptroller General is given full power and authority to issue accounting policy directives to state agencies in order to comply with GAAP. The Comptroller General is also given full authority to conduct surveys, acquire consulting services, and implement new procedures required to implement fully changes required by GAAP.

EXHIBIT 3

**Statement of the State Treasurer's Bank Deposits
As of Close of Business 12/31/2023**

PUBLISHED AS REQUIRED BY SECTION 11-5-120, CODE OF LAWS OF S.C. 2016

Arthur State Bank	5,063
Bank of America, NA	1,050,033,759
BNY Mellon	75,994
Blue Ridge Bank	4,273
Citizens Bank	859,842
Coastal Carolina National Bank	50,921
Enterprise Bank of SC	4,555
Farmers & Merchants Bank of SC	1,525
First Citizens Bank of SC	3,021,081
First National Bank of South Carolina	775
JP Morgan	5,301,612
Palmetto State Bank	935,444
South State Bank	5,735,924
Synovus Bank	2,445,773
TD Bank	27,526,349
The Bank of Clarendon	37,320
Truist Bank	193,738
United Community Bank	151,855,434
Wells Fargo Bank	584,621,282
TOTAL	1,832,710,664

Deposits in excess of federal insurance limits are collateralized in accordance with Statute 11-13-60.



SOUTH CAROLINA

OFFICE OF THE STATE TREASURER

Curis M. Lofis, Jr., Treasurer

Portfolio Performance Summary

As of 12/31/23

Account/ Benchmark	Market Value	Annualized Total Returns (Net)			
		1-Year	3-Years	5-Years	10-Years
LGIP ¹ 80% 90dTbill, 20%BBShort Gov	\$ 12,057,149,304.12	5.39 5.07	2.40 2.13	2.06 1.91	1.47 1.28
Education Improvement Fund ² Overnight Bank Funding Rate	\$ 534,137,395.37	5.22 5.05	2.30 2.29	1.90 1.86	1.30 1.28
State General Fund ³ BBC Govt/Credit 1-3 Years	\$ 11,670,039,563.76	4.76 4.61	0.81 0.09	1.66 1.51	1.31 1.24
State Investment Pool ⁴ BBC Govt/Credit 1-5 Years	\$ 12,610,865,920.00	5.15 4.89	-0.09 -0.62	1.61 1.54	1.37 1.27
Insurance Reserve Fund ⁵ BBC Intermediate Govt/Credit	\$ 648,570,675.04	5.13 5.24	-1.43 -1.63	1.68 1.59	1.94 2.00
Long-Term Pool ⁶ BBC Govt/Credit	\$ 295,941,503.92	5.74 5.72	-3.37 -3.53	1.32 1.41	1.94 1.86
LTDI Trust Fund ⁶ BBC Govt/Credit	\$ 33,471,827.33	5.85 5.72	-3.39 -3.53	1.47 1.41	1.94 1.83
SCRHI Trust Fund ⁵ BBC Intermediate Govt/Credit	\$ 1,634,341,733.94	5.17 5.24	-1.39 -1.63	1.71 1.59	2.00 1.99

Liquidity requirements and daily fluctuations in investable balances affect investment options .

The State Treasurer's Office currently manages approximately \$39.5 billion in U.S. fixed income securities. This amount's estimated range is between \$30 billion and \$40 billion depending upon the cyclical nature of cash flows for State agencies, local governments and political subdivisions and the revenues they receive. More than 1500 accounts are managed by the STO for the State agencies, local governments, and political subdivisions.

The South Carolina Office of the State Treasurer is responsible for the administration, management, and investment of the State's funds. The investment of State funds is managed through multiple investment portfolios to preserve the State's capital, while maintaining liquidity and obtaining the best relative rates of return.

The mission of the State Treasurer's Office is to safely and effectively manage the funds for the State's agencies, local governments, and political subdivisions. The office manages multiple U.S. fixed income portfolios and the Local Government Investment Pool, which invests in money market securities and US Government guaranteed backed instruments. The authority to invest State Funds is limited to the State Treasurer under S.C. Code of Laws § 11-13- 30.

It is important to recognize that investment decisions involve managing the State's daily fluctuating cash flows and anticipating future revenues and expenditures. STO Staff manages cash balances available to anticipate the future use of these funds. Also, earnings on investments provide one of the many sources of revenue for the State and Local Governments annually. Consequently, the soundness and success of an investment program is of primary importance to meet the State's funding needs.

Disclosures & Index

Liquidity requirements and daily fluctuations in investable balances affect investment options.

The SCSTO prepares this report in accordance with data supplied by the adviser and the custodian .

Total return represents the change in value of an investment after reinvesting all income and capital gains. Annualized total return is the geometric average amount of money earned by an investment each year over a given time period. Stated benchmarks reflect a blending over time.

Past performance is no guarantee of future results.

Index definitions:

The following benchmarks are used as a relative performance measure for each of the SCSTO's portfolios; the benchmarks utilized reflect similar target composition/maturity ranges as the underlying portfolios.

¹ Index: Represents a customized blend of the 90-day T-Bill and Bloomberg Barclays Short-Term Government/Credit Indexes.

² Overnight Bank Funding Rate: Published by the Federal Reserve Bank of New York, this rate is calculated as a volume-weighted median of overnight federal funds transactions and certain Eurodollar transactions.

³ Bloomberg Barclays US Govt/Credit 1-3 Year Bond Index: Includes all medium and larger issues of U.S. government, investment-grade corporate debt, and investment-grade international dollar-denominated bonds that have maturities of between 1-3 years.

⁴ Bloomberg Barclays US Govt/Credit 1-5 Year Bond Index: Includes investment grade, U.S. dollar-denominated, fixed-rate Treasuries, government-related and corporate securities that have a remaining maturity of 1-5 years.

⁵ Bloomberg Barclays Intermediate Govt/Credit Bond Index: Includes all intermediate government and investment-grade corporate debt securities with maturities of 1-10 years.

⁶ Bloomberg Barclays Govt/Credit Bond Index: Includes all government and investment-grade corporate debt securities with maturities of at least one year.

EXHIBIT 4

PUBLIC NOTICE

IN ACCORDANCE WITH STATE LAW, THE
STATE TREASURER'S OFFICE HAS
PREPARED THE FOLLOWING STATEMENT
OF BANK DEPOSITS AS OF March 31, 2004

STATEMENT
OF BALANCES IN THE STATE TREASURER'S
OFFICE SHOWING THE BANK IN WHICH
FUNDS ARE DEPOSITED AT THE
CLOSE OF BUSINESS 3/31/2004

PUBLISHED AS REQUIRED BY SECTION
11-8-120, CODE OF LAWS OF S.C. 1976

Anderson Brothers Bank	2,000,500.00
Arthur State Bank	5,002,373.49
Bank of America	80,100,651.78
Bank of Anderson, N.A.	100,000.00
Bank of Camden	3,700,000.00
Bank of Greasleyville	1,000,000.00
Bank of New York	6,335,423.98
Bank of Ridgeway	500,000.00
Bank of Travelers Rest	3,000.00
Bank of Walterboro	1,000,000.00
Blue Ridge Bank	6,731.50
Branch Bank and Trust	254,158.12
Capital Bank	10,000,000.00
Carolina Bank & Trust Co	500.00
Carolina Commercial Bank	506,012.98
Carolina Community Bank	5,000,000.00
Carolina First Bank	753,767.79
Coastal Federal Savings & Loan	5,020,000.00
Conway National Bank	10,000,000.00
Enterprise Bank of SC	589.84
Farmers & Merchants Bank of SC	5,001,506.00
First Citizens Bank	508,002.82
First Federal of Charleston	5,000,000.00
First National Bank of Spartanburg	4,000,000.00
First National Bank of SC	4,003,601.79
First Palmetto Savings Bank	10,000,000.00
First Reliance Bank	5,000,000.00
First Savers	5,000,000.00
First South Bank	2,000,000.00
Founders FCU	7,500,000.00
Home Federal Savings & Loan	500,000.00
National Bank of S.C.	20,050,653.91
National Bank of York County	10,000,000.00
Palmetto State Bank	11,882.45
Peoples Commercial Bank to S.C.	5,000,000.00
Peoples National Bank	100,000.00
Plantation Federal Savings	5,000,000.00
Provident Community Bank	7,000,000.00
S.C. Bank & Trust	10,546,125.18
S.C. Telco FCU	100,000.00
SC Community Bank	300,000.00
Security Federal Savings	10,000,000.00
Seneca National Bank	100,000.00
Southcoast Community Bank	3,000,000.00
Summit National Bank	4,000,000.00
The Bank of Clarendon	27,792.40
The Citizens Bank	3,000,000.00
The Exchange Bank of SC	5,000.00
The Palmetto Bank	23,793.57
Wachovia Bank of SC	100,000,091.64
Williamsburg First National Bank	23,324.27
U.S. Fixed Income Securities	2,925,676,024.90
TOTAL	3,288,359,506.38

THE ABOVE BANK BALANCES INCLUDE
\$350,000,000.00 IN FULLY COLLATERALIZED
CERTIFICATES OF DEPOSIT WHICH ARE
PLACED BY COMPETITIVE BID. THE REMAIN-
ING BALANCES ARE TO COVER OUTSTAND-
ING CHECKS

GRADY L. PATTERSON, JR
STATE TREASURER

32744

EXHIBIT 5

Statutory Duties and Obligations of State Treasurer and Comptroller General

Presented by

Elizabeth Zeck and Mitchell Willoughby



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HUMPHREY
& D'ANTONI**

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South Carolina Office of
the State Treasurer

Duties and Powers of Comptroller General and State Treasurer are Defined by Statutes.

- ▶ “[T]he comptroller is a constitutional officer, having only such powers and duties as have been, or may be, provided by law.”
 - ▶ [*State of South Carolina v. Corbin & Stone*, 16 S.C. 533 \(1882\)](#)
- ▶ “[The State Treasurer possesses no common law or inherent powers of office. Instead, it is recognized by authorities that ‘[t]he powers and duties of the state treasurer are generally only as specified by the state constitution and pertinent statutes.’”
 - ▶ *In re Loftis* (S.C.A.G. Op. 2011), 2011 WL 5304078



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South Carolina Office of
the State Treasurer

The Treasurer is the Custodian of State Funds

- ▶ State Treasurer “has by law the custody and control of the moneys of the State.”
In re Morris, 1998 WL 196487 (S.C.A.G.)
- ▶ S.C. Code §11-13-120
“All state departments, boards, bureaus, commissions or other state agencies charged with the collection of any taxes, licenses, fees, interest or any income to the State shall, with ordinary business promptness, deposit the same when collected with or to the credit of the State Treasurer, either at his office in the State Capitol or in such bank or banking institution within the State as shall be designated by the State Treasurer. . . .”
- ▶ S.C. Code §11-13-125
“All funds received by any department or institution of the state Government shall be deposited and maintained in appropriate accounts in the State Treasury . . .”



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South Carolina Office of
the State Treasurer

The Treasurer is the Investment Manager of State Funds

- ▶ S.C. Code Ann. § 11-9-660(A)

“The State Treasurer has full power to invest and reinvest all funds of the State” in statutorily designated investment vehicles.



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South Carolina Office of
the State Treasurer

All state spending must be authorized by appropriation by the General Assembly

▶ S.C. Constitution, Art. X, §8

Money shall be drawn from the treasury of the State . . . only in pursuance of appropriations made by law.

“[T]he Legislature has the exclusive power to direct how, when and for what purposes the public monies shall be applied in carrying out the objects of the State government.”

- *In re Leatherman*. (SC Atty Gen. Op. 2005)



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South Carolina Office of
the State Treasurer

Statutory Directives for Payment of State Funds

▶ S.C. Code Ann. § 11-5-140

The several amounts appropriated from year to year to meet the ordinary expenses of the State shall be paid by the Treasurer out of the usual income of the State and any unexpended balance in his hands not otherwise appropriated, in the manner prescribed by Section 11-3-130

▶ S.C. Code Ann. § 11-3-130

All payments by the State Treasurer . . . shall be made on warrants drawn by the Comptroller General, and the vouchers for the same must be filed in his office.

▶ S.C. Code § 11-5-130

Upon the receipt by the Comptroller General of the receipt warrant [from the requesting institution], the Comptroller General shall issue his warrant on the State Treasurer in favor of the treasurer of the [requesting] institution for the amount drawn, and the State Treasurer shall pay the warrant, the amount thereof to be charged to the appropriation account of such institution by the Comptroller General and the State Treasurer.



Managing State Funds in the Electronic Age Using the S.C. Enterprise Information System



- ▶ S.C. Code Ann. § 11-3-140

[T]he Comptroller General, after the installation of an electronic data processing system to serve the offices of Comptroller General and State Treasurer, shall present warrants for the payment of each State obligation directly to the State Treasurer, who shall then make payment of the obligation by check.

- ▶ S.C. Code § 11-53-20 (initially enacted in 2005, implementation began in 2009)

It is mandated by the General Assembly that SCEIS shall be implemented for all agencies



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South Carolina Office of
the State Treasurer

Role of Comptroller General in Release of State Funds

About SCEIS

Training

Finance

HR & Payroll

Materials Management

Reporting

Imaging

Technical

Finance

The SCEIS Finance modules provide agencies with the tools to consolidate all of their accounting and financial processes. Using transaction codes in SCEIS to perform accounting transactions, display account information, or look up documents, state employees will benefit greatly from the integrated system.

On July 1, 2009 SCEIS replaced the 30-year-old Statewide Accounting and Reporting System (STARS) as the Book of Record for South Carolina state government. SCEIS is now the single place where all of South Carolina's financial transactions are recorded; this includes agencies that have converted to SCEIS as well as those preparing to do so.

▶ S.C. Code § 11-3-170

After the approval of the annual appropriation act by the Governor, monies may be obtained from the State Treasury only by drawing vouchers upon the Comptroller General. All vouchers, except for appropriated salaries, shall be accompanied by a classified and itemized statement of expenditures showing in each case the name of the payee and a list of articles purchased or services rendered, together with a certified statement that such articles or services were purchased or rendered exclusively for the purpose or activity for which the appropriation was made. These statements of expenditures shall be prepared on printed forms prescribed by the Comptroller General and they shall be prepared in duplicate, the copy to be retained for the purpose of assisting in the annual audit and as a permanent office record.

Who is Responsible for SCEIS?

▶ S.C. Code § 11-53-20

The [SCEIS] Oversight Committee, as appointed by the Comptroller General, shall provide oversight for implementation and continued operations of the system. . . .

▶ SCEIS Executive Oversight Committee is chaired by CGO’s representative.

▶ State Treasurer has one appointee among the eleven members



SCEIS Executive Oversight Committee Members

Name	Agency	Email Address
Eddie Gunn (Chairperson)	Office of the Comptroller General	egunn@cgl.sc.gov
Jake Scoggins	SC Senate Senate Finance Committee	jake.scoggins@scsenate.gov
Stephanie Meetze	SC House of Representatives House Ways and Means Committee	StephanieMeetze@schouse.gov
Tonia Morris	State Treasurer's Office	Tonia.Morris@sto.sc.gov
Laura Watts	Department of Revenue	Laura.watts@dor.sc.gov
William Bray	Department of Social Services	William.Bray,jr@dss.sc.gov
Rhonda Morrison	Health and Human Services	morrison@scdhs.gov
Karen Wingo	Division of State Human Resources	Karen.Wingo@admin.sc.gov
Paul Koch	Chief of Staff, Department of Administration	Paul.Koch@admin.sc.gov
Ed Pearce	SCEIS Project, Department of Administration	Ed.Pearce@admin.sc.gov
Vacant	Governor's Office	
Vacant	Department of Disabilities and Special Needs	
Vacant	Department of Mental Health	
Vacant	Department of Motor Vehicles	



South Carolina Office of
the State Treasurer

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The Comptroller General is the State Accounting Officer responsible for SCEIS

2023-24 Budget Proviso 97.2: GAAP Implementation and Refinement

It is the intent of the General Assembly that the State of South Carolina issue financial statements in conformance with Generally Accepted Accounting Principles (GAAP). To this end, **the Comptroller General is directed, as the State Accounting Officer, to maintain an Enterprise Information System for State Government (SCEIS)** that will result in proper authorization and control of agency expenditures, including payroll transactions, and in **the preparation and issuance of the official financial reports for the State of South Carolina.** Under the oversight of the General Assembly, the Comptroller General is given full power and authority to issue accounting policy directives to state agencies in order to comply with GAAP. The Comptroller General is also given full authority to conduct surveys, acquire consulting services, and implement new procedures required to implement fully changes required by GAAP.



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South Carolina Office of
the State Treasurer

Comptroller General Acknowledges Responsibility over SCEIS in its Accountability Reports

Agency Name: **COMPTROLLER GENERAL'S OFFICE**

Agency Code: **E120** Section: **097**

Item #	Law Number	Jurisdiction	Type of Law	Statutory Requirement and/or Authority Granted
2	97.2	State	Proviso	

(CG: GAAP Implementation & Refinement) It is the intent of the General Assembly that the State of South Carolina issue financial statements in conformance with Generally Accepted Accounting Principles (GAAP). To this end, the Comptroller General is directed, as the State Accounting Officer, to maintain an Enterprise Information System for State Government (SCEIS) that will result in proper authorization and control of agency expenditures, including payroll transactions, and in the preparation and issuance of the official financial reports for the State of South Carolina. Under the oversight of the General Assembly, the Comptroller General is given full power and authority to issue accounting policy directives to state agencies in order to comply with GAAP. The Comptroller General is also given full authority to conduct surveys, acquire consulting services, and implement new procedures required to implement fully changes required by GAAP.

Does this law specify who your agency must or may serve? (Y/N)	Does the law specify a product or service your agency must or may provide?	If yes, what type of service or product?	If other service or product, please specify what service or product.
Yes	Yes	Other service product our agency must/may provide	Maintain SCEIS that will result in proper authorization and control of agency expenditures.



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South Carolina Office of
the State Treasurer

CGO's Continuing Responsibility over SCEIS: FY2022 Accountability Report

FY2022

Legal Data

as submitted for the Accountability Report by:
E120 - COMPTROLLER GENERAL'S OFFICE

Case number	Jurisdiction	Type	Description	Person the law serves	Notes	Change made during FY2022
972	State	FY22-23 Phone	(CG: GAAP Implementation & Refinement) In the action of the General Assembly that the State of South Carolina issue financial information in compliance with Generally Accepted Accounting Principles (GAAP). To this end, the Comptroller General is directed, in the State Accounting Office, to maintain an Enterprise Information System for State Government (EIS) that will result in proper substantiation and control of agency expenditures, including payroll transactions, and in the preparation and issuance of the official financial reports for the State of South Carolina. Under the oversight of the General Assembly, the Comptroller General is given full power and authority to issue accounting policy directives to state agencies in order to comply with GAAP. The Comptroller General is also given full authority to conduct surveys, engage consulting services, and implement new procedures required to implement fully changes required by GAAP.	Requires a service	Monitor SCEIS that will result in proper substantiation and control of agency expenditures.	No Change



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South Carolina Office of
the State Treasurer

CGO Establishes Accounting Policies and Procedures for Other State Agencies



South Carolina
Comptroller General
Brian J. Gaines

[Meet the Comptroller General](#)

[Financial Reports](#)

[Guidance and Forms for State Agencies](#)

[Home](#) » [Guidance and Forms for State Agencies](#) » [Accounting Policies and Procedures](#)

Accounting Policies and Procedures

Accounting Forms

[Fund Validation Form](#) - This form is used by state agencies to request the use of an existing fund in SCEIS not currently authorized for that agency.

[Journal Entry Template](#)

[New Fund Request Form](#) - This form is used by state agencies to request a new fund in SCEIS.

[New General Ledger Account Request Form](#)

[Primary Finance Contacts Form](#)



WILLOUGHBY HUMPHREY & D'ANTONI
LITIGATION | REGULATORY | BUSINESS



South Carolina Office of
the State Treasurer

CGO Defines SCEIS Funds for Use by Other State Agencies

State of South Carolina Statewide Fund Definition Guidance

Effective Date	Continuous
Current Through	12/31/23

Purpose

The following Statewide Accounting Policy has been established by the Comptroller General's Office to reduce errors, improve consistency and reporting. The fund definitions are applicable to transactional processing in the General Ledger. Other funds starting with a 6XXXXXX are used to record Composite Account activity and other financial statement activity. 9XXXXXX funds are used for a specific purpose by CG's Financial Reporting team. The definition for the GASB 54 fund balance classification is listed in Section 20 (Fund Balance and Net Assets) of the "Year-End Reporting Policies and Procedures Manual".

FUND DEFINITIONS

- **General Fund:**
 - General Fund amounts are appropriated through the Appropriations Act for funds starting with 1XXXXXX.
 - General Fund cash revenue is posted to funds starting with 2XXXXXX.
- **Earmarked Fund:**
 - Earmarked Fund amounts are authorized through the Legislative process for funds starting with 3XXXXXX.
 - Earmarked Funds consist of deposits from revenues which are to be used by certain agencies for purposes specified by law.
 - Earmarked Funds must have both cash and authority in order to process disbursement related transactions.



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South Carolina Office of
the State Treasurer

CGO's Reporting Requirements

▶ S.C. Code § 11-3-90

The Comptroller General shall report, annually, to the General Assembly his transactions **in regard to unappropriated funds in the State Treasury.**

▶ S.C. Code § 11-3-175

The . . . Comptroller General shall implement appropriate accounting procedures to consolidate accounts, in connection with lump sum agencies, as necessary for proper accounting and for facilitation of financial reporting in accordance with generally accepted accounting principles.”

▶ S.C. Code § 11-3-210

The Comptroller General shall enter in books, kept for that purpose, such statements of the accounts of persons having the distribution of public money, directed by law to be rendered to him, as will enable him, at any time, to show how such accounts stand between the parties, respectively.



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South Carolina Office of
the State Treasurer

CGO's Reporting Requirements, cont.

▶ S.C. Code § 11-3-90

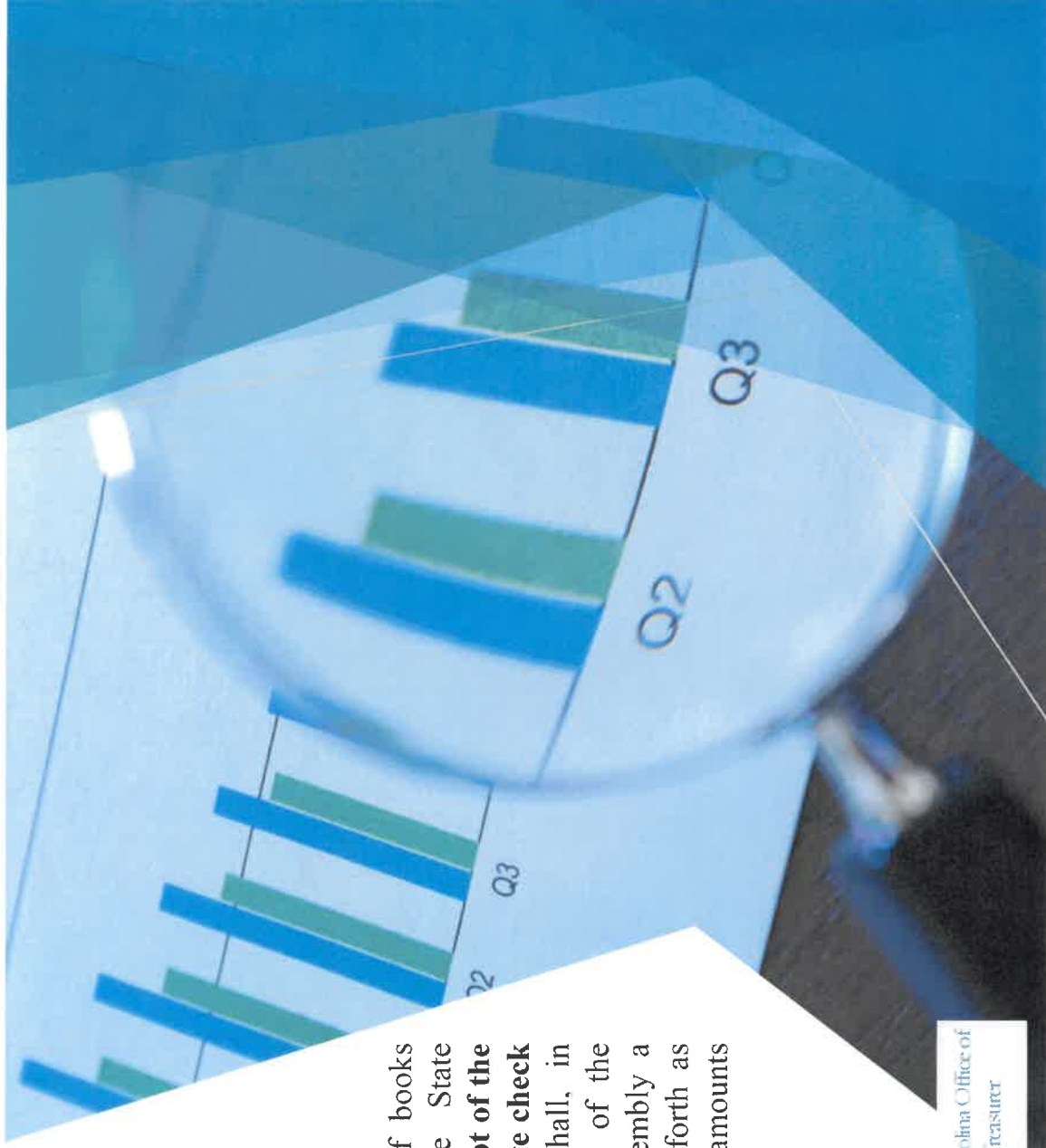
The Comptroller General shall keep a set of books exhibiting the separate transactions of the State Treasury. Such set of books shall be a **transcript of the books of the Treasury, constituting a complete check upon that office.** And the Comptroller shall, in addition to the exhibits of cash transactions of the Treasury, annually report to the General Assembly a balance sheet of the books aforesaid, setting forth as well by whom debts are due to the State as the amounts of those debts.



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LITIGATION REGULATORY BUSINESS



South Carolina Office of
the State Treasurer



Treasurer's Reporting Requirements: Reporting within SCEIS

► Daily Reports -- S.C. Code § 11-5-170 – “Performed by SCEIS”

The State Treasurer shall, at the close of business on each day, send to the Comptroller General a report of all monies paid out by him, to whom paid and on what account, except that paid upon warrants of the Comptroller General.

AGENCY NAME:	Office of the Comptroller General
AGENCY CODE:	E120
SECTION:	097

2022 Accountability Report

Law number	Jurisdictions	Type	Description	Purpose the law serves:	Notes:	Change made during FY2022
11-5-170.	State	Statute	(State Treasurer to send daily reports to Comptroller General) The State Treasurer shall, at the close of business on each day, send to the Comptroller General a report of all monies paid out by him, to whom paid and on what account, except that paid upon warrants of the Comptroller General.	Not related to agency deliverable	Performed by SCEIS	No Change



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LITIGATION | REGULATORY | BUSINESS



South Carolina Office of
the State Treasurer

Treasurer's Reporting Requirements: Reporting within SCEIS

- ▶ **Monthly Reports -- S.C. Code § 11-5-180 -- "Performed by SCEIS"**
- ▶ The State Treasurer shall, at the end of every month, report to the Comptroller General an accurate statement of the cash transactions of the Treasury, of every description, stating therein every sum of money received or paid away in behalf of the State, particularizing the person and his office of whom received and to whom paid, as also on what account received and for what purpose paid.
- ▶ He shall, at all times, when required by the Comptroller General, produce to him satisfactory statements of the cash in hand and furnish him promptly with the official information, duly certified, relative to any matter connected with the revenue and finance of the State.

AGENCY NAME: Office of the Comptroller General SECTION: 097
 AGENCY CODE: E120

2022 Accountability Report

11-5-180	State	State	State	Not Change
<p>Monthly reports to Comptroller General of each transaction of the State Treasurer shall, at the end of every month, report to the Comptroller General an accurate statement of the cash transactions of the Treasury, of every description, stating therein every sum of money received or paid away in behalf of the State, particularizing the person and his office of whom received and to whom paid, as also on what account received and for what purpose paid. He shall, at all times, when required by the Comptroller General, produce to him satisfactory statements of the cash in hand and furnish him promptly with the official information, duly certified, relative to any matter connected with the revenue and finance of the State.</p>				



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South Carolina Office of
the State Treasurer

Treasurer's Reporting Requirements: Reporting within SCEIS

S.C. Code § 11-5-100

The Treasurer shall raise an account in the Treasury books in every instance for the several appropriations made by the General Assembly, so that the appropriations of money and application thereof conformably thereto may appear clearly and distinctly on the Treasury books.



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LITIGATION | REGULATORY | BUSINESS



South Carolina Office of
the State Treasurer

Treasurer's Reporting Requirements: Reporting to the Public

Statement of the State Treasurer's Bank Deposits
As of Close of Business 12/31/2023

PUBLISHED AS REQUIRED BY SECTION 11-5-120, CODE OF LAWS OF S.C. 2016

Arthur State Bank	3,063
Bank of America, NA	1,050,033,759
BNY Mellon	75,994
Blue Ridge Bank	4,273
Citizens Bank	859,842
Coastal Carolina National Bank	50,921
Enterprise Bank of SC	4,555
Farmers & Merchants Bank of SC	1,525
First Citizens Bank of SC	3,021,081
First National Bank of South Carolina	775
iP Morgan	5,301,612
Palmetto State Bank	935,444
South State Bank	5,735,924
Synovus Bank	2,445,773
TD Bank	27,526,349
The Bank of Clarendon	37,320
Trust Bank	193,738
United Community Bank	151,855,434
Wells Fargo Bank	584,621,282
TOTAL	1,832,710,664

Deposits in excess of federal insurance limits are collateralized in accordance with Statute 11-13-60

PUBLIC NOTICE
IN ACCORDANCE WITH STATE LAW THE
STATE TREASURER'S OFFICE HAS
PREPARED THE FOLLOWING STATEMENT
OF BANK DEPOSITS AS OF MARCH 31, 2004
OFFICE SHOWING THE BANK IN WHICH
FUNDS ARE DEPOSITED AT THE
CLOSE OF BUSINESS 3/31/2004

PUBLISHED AS REQUIRED BY SECTION
11-5-120, CODE OF LAWS OF S.C. 1976

Anderson Brothers Bank	2,000,000.00
Bank of America	5,000,000.00
Bank of America, N.A.	64,000,000.00
Bank of America, N.A.	100,000,000.00
Bank of America, N.A.	3,700,000.00
Bank of America, N.A.	1,000,000.00
Bank of America, N.A.	9,500,000.00
Bank of America, N.A.	500,000.00
Bank of America, N.A.	3,000.00
Bank of America, N.A.	1,600,000.00
Bank of America, N.A.	6,100.00
Bank of America, N.A.	285,134.50
Bank of America, N.A.	10,000,000.00
Bank of America, N.A.	500.00
Bank of America, N.A.	5,000,000.00
Bank of America, N.A.	783,787.70
Bank of America, N.A.	5,000,000.00
Bank of America, N.A.	10,000,000.00
Bank of America, N.A.	10,000,000.00
Bank of America, N.A.	5,001,608.00
Bank of America, N.A.	508,002.82
Bank of America, N.A.	5,000,000.00
Bank of America, N.A.	5,000,000.00
Bank of America, N.A.	4,003,601.70
Bank of America, N.A.	10,000,000.00
Bank of America, N.A.	5,000,000.00
Bank of America, N.A.	5,000,000.00
Bank of America, N.A.	2,000,000.00
Bank of America, N.A.	7,500,000.00
Bank of America, N.A.	500,000.00
Bank of America, N.A.	20,000,000.00
Bank of America, N.A.	10,000,000.00
Bank of America, N.A.	11,832.43
Bank of America, N.A.	5,000,000.00
Bank of America, N.A.	5,000,000.00
Bank of America, N.A.	7,000,000.00
Bank of America, N.A.	10,516,128.18
Bank of America, N.A.	100,000.00
Bank of America, N.A.	100,000.00
Bank of America, N.A.	10,000,000.00
Bank of America, N.A.	100,000.00
Bank of America, N.A.	3,000,000.00
Bank of America, N.A.	4,000,000.00
Bank of America, N.A.	3,000,000.00
Bank of America, N.A.	5,000.00
Bank of America, N.A.	23,782.87
Bank of America, N.A.	83,354.27
Bank of America, N.A.	2,325,515,024.90
Bank of America, N.A.	3,288,359,008.38

TOTAL
THE ABOVE BANK BALANCES INCLUDE
\$350,000,000.00 IN FULLY COLLATERALIZED
CERTIFICATES OF DEPOSIT WHICH ARE
PLACED BY COMPETITIVE BID. THE REMAIN-
ING BALANCES ARE TO COVER OUTSTAND-
ING CHECKS

GRADY L. PATTERSON, JR
STATE TREASURER

32144

S.C. Code § 11-5-120

The State Treasurer shall publish, quarterly, by *electronic means and in a manner that allows for public review*, a statement showing the amount of money on hand and in what financial institution it is deposited and the respective funds to which it belongs. (since 2008)

The State Treasurer shall publish, quarterly, in *one daily paper in the city of Columbia*, a statement showing the amount of money on hand and in what financial institution it is deposited and the respective funds to which it belongs. (before 2008)



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South Carolina Office of
the State Treasurer

Treasurer's Reporting Requirements: Reporting to the General Assembly

▶ S.C. Code § 11-5-185

In addition to other reports required by law to be made, by the State Treasurer, he shall also report annually to the General Assembly in the month of January on the following matters:

- (1) The amount of state revenue collected in the previous fiscal year.
- (2) The amount of such revenue deposited in the state general fund.
- (3) The location of general fund revenue in banks and other financial institutions including invested funds, as of the end of the previous fiscal year.
- (4) The interest accrued from deposits and investments for the previous fiscal year and the use of such interest.
- (5) The amount expended for debt service in the previous fiscal year.
- (6) The current status of the general fund reserve including any expenditure or reimbursement thereof.
- (7) Any other information relating to state revenue which the Treasurer deems pertinent and of value to the General Assembly, including such items as special state funds, the highway fund and other funds not specified herein, as may be deemed appropriate by the Treasurer.



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South Carolina Office of
the State Treasurer

Reports provided to General Assembly



THE HONORABLE CURTIS M. LOFTIS, JR.
State Treasurer

SECTION 11-5-105. Treasurer's annual report to the General Assembly.

In addition to other reports required by law to be made, by the State Treasurer, he shall also report annually to the General Assembly in the month of January on the following matters:

	Requested Information
(1) The amount of state revenue collected in the previous fiscal year.	The information is available in SCEIS, the South Carolina Board of Economic Advisors' Monthly Revenue Monitor Fiscal Year 2022-23 link and as reported by the Comptroller General in the Year End Financial Summary and the ACR .
(2) The amount of such revenue deposited in the state general fund.	The information is available in SCEIS, the South Carolina Board of Economic Advisors' Monthly Revenue Monitor Fiscal Year 2022-23 link and as reported by the Comptroller General in the Year End Financial Summary and the ACR .
(3) The location of general fund revenue in banks and other financial institutions including invested funds, as of the end of the previous fiscal year.	The Bank Balance Annual Report - BBA and STO Investment Performance Annual Report 1723 are posted on the STO website.
(4) The interest accrued from deposits and investments for the previous fiscal year and the use of such interest.	Accrued interest is reported in ACR and is also available in SCEIS.
(5) The amount expended for debt service in the previous fiscal year.	The STO reports this in the Accountability Report and it is also available within SCEIS.
(6) The current status of the general fund reserve including any expenditures or reimbursements thereof.	The information is available in SCEIS and is reported by the Comptroller General in the Year End Finance Summary and the ACR .

Over time, most of this reporting has been absorbed due to changes in technology (SCEIS) within other state processes with the Board of Economic Advisors and Comptroller General, to which we submit our portion of data that is then reported out in compilation.



South Carolina Office of
the State Treasurer

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LITIGATION | REGULATORY | BUSINESS

AGENCY NAME: State Treasurer's Office
AGENCY CODE: E160 SECTION: 98

2022 Accountability Report

SUBMISSION FORM

have reviewed and approved the data submitted by the agency in the following templates:

- Data Template
 - Reorganization and Compliance
 - FY2022 Strategic Plan Results
 - FY2023 Strategic Plan Development
 - Legal
 - Services
 - Partnerships
 - Report or Review
 - Budget
- Discussion Template
- Organizational Template

have reviewed and approved the financial report summarizing the agency's budget and actual expenditures, as entered by the agency into the South Carolina Enterprise Information System.

The information submitted is complete and accurate to the extent of my knowledge.

AGENCY DIRECTOR
(SIGN AND DATE): *Curtis M. Loftis, Jr.*
(TYPE/PRINT NAME): The Honorable Curtis M. Loftis, Jr.

SUMMARY

Role of Comptroller General

- ▶ State Accounting Officer
- ▶ Maintain SCEIS
- ▶ Adopt accounting policies and procedures, including creating “funds” within SCEIS
- ▶ Prepare and issue official financial reports (Annual Comprehensive Financial Report)
- ▶ Issue warrants to authorize and control agency expenditures
- ▶ Provide “complete check” on state funds in treasury

Role of Treasurer

- ▶ State’s Banker
- ▶ Custody state funds
- ▶ Invest and reinvest state funds
- ▶ Release state funds pursuant to warrants/authorization issued by Comptroller General
- ▶ Report to public and to General Assembly regarding custodied state funds



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LITIGATION | REGULATORY | BUSINESS



South Carolina Office of
the State Treasurer

EXHIBIT 6

Eckstrom, Richard

From: Eckstrom, Richard
Sent: Monday, October 10, 2022 8:45 PM
To: Starkey, David
Cc: Gunn, Eddie
Subject: Re: [External] Lander University

Totally understand!

Get [Outlook for iOS](#)

From: Starkey, David [REDACTED]
Sent: Monday, October 10, 2022 8:43:42 PM
To: Eckstrom, Richard [REDACTED]
Cc: Gunn, Eddie [REDACTED]
Subject: RE: [External] Lander University

I just reviewed it, so we should be good there. I'm trying to keep on the more complex items. The hope is in a few more years I can get staff to do more of the grunt work I need to do now.

From: Eckstrom, Richard [REDACTED]
Sent: Monday, October 10, 2022 8:42 PM
To: Starkey, David [REDACTED]
Cc: Gunn, Eddie [REDACTED]
Subject: Re: [External] Lander University

If it was the Medicaid accrual we got written-up for a few years back please have someone do a high level review of his documentation, especially since he's just getting ACFR experience for the first time this year. Michael might be available b/c tomorrow we'll close-out September's revenue.

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From: Starkey, David [REDACTED]
Sent: Monday, October 10, 2022 8:30:07 PM
To: Eckstrom, Richard [REDACTED]
Cc: Gunn, Eddie [REDACTED]
Subject: RE: [External] Lander University

Thank you and I will.

So far, Katherine is getting through cash. She is working hard on trying to reconcile all of the State's cash. **We've got close over the last number of years, but there always has been some issues we have not been able to reconcile.** Luckily, they've always been immaterial since 2014. Mostly timing differences between AFS' and what the STO has on its books. Kelly & Linda are working on the note updates (especially AR, the DCU note, and other areas within the notes). James just finished up the Medicaid accrual. I will touch base with him tomorrow on his next tasks. There's plenty of areas within notes and RSI where we can use his help.

From: Eckstrom, Richard [REDACTED]
Sent: Monday, October 10, 2022 8:20 PM

EXHIBIT 7

Gibson, Lisa

From: Kennedy, George
Sent: Monday, January 29, 2024 6:57 PM
To: Adams, Clarissa
Cc: Gillespie, Grant; Loftis, Curtis
Subject: RE: CG Information Emailed to SFAA liaisons 1/24/24

Follow Up Flag: Follow up
Flag Status: Completed

Clarissa:

The analysis was done prior to 2022.

I will look at the CGO sharepoint but will likely need my staff's help in finding the file.

From: Adams, Clarissa <Clarissa.Adams@sto.sc.gov>
Sent: Monday, January 29, 2024 5:06 PM
To: Kennedy, George <gkennedy@osa.sc.gov>
Cc: Gillespie, Grant <GGillespie@sfaa.sc.gov>; Loftis, Curtis <Curtis.Loftis@sto.sc.gov>
Subject: RE: CG Information Emailed to SFAA liaisons 1/24/24

George,

Thank you for the clarification that there is no specific documentation that the \$1.8 billion is owned by the General Fund. You clarified that in order to validate the CGO's decision, you gained assurance through a process of various inquires and analysis. Was the analysis assurance conducted by the OSA prior to issuing the 2022 ACFR?

Your Email mentioned the CG presented the reconciliation to you. Is the reconciliation provided included in the information provided by David Starkey on January 24, 2024?

Thank you again for your Email. I noticed the Email is addressed to both the Treasurer and Grant. If this information was not sent in separate Emails to the other SFAA principals and liaisons, we would ask that Grant forward your Email to all liaisons and principals.

Thanks,
Clarissa

From: Kennedy, George <gkennedy@osa.sc.gov>
Sent: Monday, January 29, 2024 9:40 AM
To: Adams, Clarissa <Clarissa.Adams@sto.sc.gov>; Gillespie, Grant <GGillespie@sfaa.sc.gov>
Cc: Loftis, Curtis <Curtis.Loftis@sto.sc.gov>
Subject: RE: CG Information Emailed to SFAA liaisons 1/24/24

Clarissa:

As the effort continues to obtain the CGO workpapers requested, I want to address the additional request from your email to Grant Gillespie and me on January 26, 2024. You asked that I identify the detail within the CGO's workpapers that allowed OSA and CLA to gain comfort with the CGO's decision to classify the fund within the General Fund. While there is no one

workpaper or combination of workpapers provided by the CGO that was the basis, we validated the decision through a process of inquiry and testing.

As background, it is important to understand that the definition of the General Fund, as it is used for governmental financial statement purposes, is to *account for and report all financial resources not accounted for and reported in another fund*.

Our understanding is that the funds you refer to were the result of the State's conversion of a legacy cash management system to SCEIS. During the conversion process, the State established the business area and/or fund for cash, however the State could not establish ownership for amounts totaling approximately \$1.8 billion. Management ultimately determined that these funds should be classified within the General Fund for financial statement presentation purposes.

While the \$1.8 billion can not be assigned to a specific bank account, the State's pool of cash does not reconcile to the SCEIS general ledger without its inclusion. Therefore there is evidence that the \$1.8 billion exists.

Management presented us with the reconciliation, which represented the assignment of cash balances, but could not provide us with specific documentation that the \$1.8 billion is owned by the General Fund. Given this, we determined that the best approach to validating management's decision was by necessity a process of gaining assurance that the \$1.8 billion is not owned by a fund other than the General Fund. After performing testing on conversion entries during the fiscal year 2017 audit, we performed the following inquiries and analyses to determine if the \$1.8 billion, or portions thereof, should be reflected by a fund other than the General Fund.

First, cash received or held by the State and its agencies for a specific purpose is generally reflected in funds other than the General Fund, including the Departmental Services Fund, the Local Government Infrastructure Fund and the Department of Transportation Special Revenue Fund, and accounting for cash assigned to these funds is managed at an agency level. In addition to requirements that cash be used for a specific purpose, there are usually reporting requirements imposed by the State or Federal governments or by other granting entities regarding the status of unspent funds. We are not aware of any material issues raised by agencies regarding specific purpose cash either during or after the conversion.

Second, various components of the State, including higher education institutions and other State activities such as the Ports Authority and Public Service Authority, are audited by other auditors. We rely on their audit work in our audit of the statewide financial statements, and we are not aware of material issues related to cash identified by the audits of these approximately 50 separately audited components.

Based on the procedures we performed we could not obtain any information that refuted management's assertion that the General Fund is the owner of the \$1.8 billion cash balance for financial statement purposes. This is consistent with the definition of the General Fund as the fund used to *account for and report all financial resources not accounted for and reported in another fund*.

George

From: Adams, Clarissa <Clarissa.Adams@sto.sc.gov>
Sent: Saturday, January 27, 2024 11:21 PM
To: Gillespie, Grant <GGillespie@sfaa.sc.gov>
Cc: Kennedy, George <gkennedy@osa.sc.gov>; Loftis, Curtis <Curtis.Loftis@sto.sc.gov>
Subject: Re: CG Information Emailed to SFAA liaisons 1/24/24

You are welcome to try. However after our conversation yesterday, all I could think about were the numerous times the STO requested working papers and the most recent data dump. I am not confident your attempt will be successful, but thank you for trying.

Just a quick clarification, the STO is receiving the information. The SAO is validating that the documents we receive are in fact the CGO working papers used in the audit.

One quick note on the Email either you or George are sending to the liaisons. Regardless of who sends the Email to the liaisons, the most important thing is for the liaisons to understand asap that the information provided to the STO is a data dump and not what the CGO submitted to the SAO.

My concern is, that as of Wednesday 1/24/24, the liaison's believe "the problem was solved", which is completely incorrect.
Thanks,
Clarissa



Clarissa T. Adams | Chief of Staff
South Carolina Treasurer's Office
1200 Senate Street Suite 214
Wade Hampton Building, Columbia, SC 29201

803-734-2522 | cadams@sto.sc.gov

On Jan 27, 2024, at 3:47 PM, Gillespie, Grant <GGillespie@sfaa.sc.gov> wrote:

Clarissa:

Thanks for the email.

What may be helpful is if I chat with Brian again to explore the possibility of sending the data in a form that is along the lines you suggest. Included in this could be resending the information the CG sent this past fall. This would obviously help you and George's effort to validate the information discussed. I am happy to if you are good with that. Just let me know. Thanks.

<EC63F4D8DF5C4FC88B1C8A1E30E54603[2156334].jpg>

Grant Gillespie
Executive Director
SC State Fiscal Accountability Authority
[1201 Main St.; Suite 420](#)
[Columbia, SC 29201](#)

[Office: \(803\) 734-9414](#)
[Cell: \(803\) 528-6129](#)
[Fax: \(803\) 734-2117](#)

From: Adams, Clarissa <Clarissa.Adams@sto.sc.gov>
Sent: Saturday, January 27, 2024 1:07:33 AM
To: Gillespie, Grant <GGillespie@sfaa.sc.gov>; Kennedy, George <gkennedy@osa.sc.gov>
Cc: Loftis, Curtis <Curtis.Loftis@sto.sc.gov>
Subject: RE: CG Information Emailed to SFAA liaisons 1/24/24

Grant,

Thank you for your call this evening. I realized we did not discuss the text you sent to me earlier today requesting the ability to share the Email below with the other four liaisons and/or principals. Yes, it is fine to share this Email.

I'm glad to hear from you that George received my Email. It would also be most helpful if the four liaisons understood that George shared with you that the CGO files sent to the STO are in fact a data dump. I am glad we asked for validation from George. I believe George mentioned two things to you –

- the data submitted in its present form is not what the CGO submitted to the OSA.
- validation of the information (again in its present form) would take the OSA a tremendous amount of time.

This evening, we also discussed that you believe it would be best for George to share the information above with the SFAA liaisons directly. Given that the meeting is Tuesday morning, this might make sense as long as the liaisons receive this communication right away.

As you know, one of the primary goals is to validate that the 2022-2023 working papers the STO receives are the same working papers that made OSA and CLA comfortable with the CGO's decision to move the fund within the ACFR to the "ACFR General Fund Classification". In addition, it would be most helpful if George was able to point out where that particular information "lives" in the working papers submitted by the CGO.

In the interest of time, you and I discussed the possibility of the CGO resending exactly what they submitted directly to the OSA this past fall. Given the data we received on Wednesday, it would seem this would be the most efficient method. Just an FYI, I had a conversation about this same topic with Mark Plowden late this afternoon.

Thanks,
Clarissa

From: Adams, Clarissa
Sent: Friday, January 26, 2024 2:16 AM
To: Gillespie, Grant <GGillespie@sfaa.sc.gov>; Kennedy, George <gkennedy@osa.sc.gov>
Cc: Loftis, Curtis <Curtis.Loftis@sto.sc.gov>
Subject: CG Information Emailed to SFAA liaisons 1/24/24

Grant,

I received your text asking about the information David Starkey sent. Thank you for following up. As you know, the requested information was just received yesterday afternoon and the STO is in the process of reviewing. Our initial review however indicates some information is incomplete or inaccurate.

I noted George Kennedy was not copied in the Email thread from David Starkey. As you recall, we asked and George kindly agreed to validate that the information sent by the CGO to the STO is indeed what was submitted to the OSA and CLA. I was confused when looking for actual working papers because David Starkey included a letter from the Treasurer to you dated 12/14/23 with edits or notes?

George, as you are validating the information it would be most helpful to keep in mind that what we are looking for is where in all of this information sent by the CGO is the detail that made OSA and CLA comfortable with the CGO's decision to move the fund within the ACFR to the "ACFR General Fund Classification"? In the interest of time, pointing out that particular information would be most helpful to the STO team and I would be grateful for your assistance since you are so familiar with the working papers submitted.

Thank you both,
Clarissa

<image003.jpg>

Clarissa T. Adams | Chief of Staff
South Carolina Treasurer's Office
1200 Senate Street Suite 214
Wade Hampton Building, Columbia, SC 29201
803-734-2522 | cadams@sto.sc.gov

EXHIBIT 8

Agenda Item #2: Revised Cash & Investments Closing Instructions

All parties reviewed updated instructions from the CGO provided 8/9/23.

- The CGO made updates to “Changes in Business Processes to Previous Closing Packages” section of the instructions - indicated items in previous closing packages that are now N/A. The STO will review comments and edits.
- The STO asked about the umbrella approach reference. The CGO advised intent to keep this reference, but some STO activity was removed which includes the STO’s annual distribution of confirmations.
- The CG provided an overall objective that included language which referenced the request for a new process added to the STO closing package to include a Treasury Management reconciliation by Business Area and Fund.
- STO reminded CGO there has been no change since January when the STO confirmed they would be providing Cash Recon at the bank level.
- The parties discussed division of responsibilities around the areas of general ledger and Agencies' claim to cash.
- The STO reinforced they will continue to provide the annual ZIMRQ300.
- Further edits were provided to the updated instructions.
- The CGO stated the need to determine individual agency responsibilities and may seek an outside opinion.
- The OSA and CLA have opted not to weigh in on the division of responsibilities due to their role as independent auditors. Both acknowledged the detail of cash by Business Area and Fund is not necessary for the ACFR.
- The STO reinforced this new process is not required for the ACFR and can provide related language.
- The CGO added a new section related to STO sign off. The STO asked questions and will review and provide comments after the meeting.
- The STO encouraged the group to consider realistic expectations given the limited time available for the 2023 ACFR.
- The CGO stated the Excel file would be provided 8/11/23 and should mirror the mid-year Excel file with exception to signoff as discussed above.

Agenda Item #3: CGO / SCEIS proof of concept report feedback

- Admin provided an email prior to the meeting that they were awaiting further instruction from the working group to confirm the path forward.
- The CGO was aware of Admin’s communication and the STO will provide to the OSA.
- The STO shared there are differences between the BRD and the sample report.

Agenda Item #4: Year-end Deliverables:

- The CGO confirmed they intend to provide the workbook 8/11/23.
- The CGO confirmed all Agenda #4 items received, and the STO has fulfilled all existing requests for information.
- The CGO mentioned the 8/09/23 email request for Total LGIP Cash. The STO confirmed the CGO will continue to receive this information via the annual LGIP Audited Financial Statements.

Agenda Item #5: Proposed Future Meetings and Follow-up

- The CGO indicated no further meetings are necessary and to direct further communications via email.
- It was confirmed this is the last scheduled meeting.
- The STO offered a quarterly ZIMRQ300 for CGO to use as needed. The CGO and OSA agreed the report would be beneficial.

Meeting Information			
Project:	Year-End Closing	Location:	Conf Rm 222, STO / Virtual (Teams)
Date:	08/09/2023	Time:	1:00 PM – 2:00 PM EDT

Purpose of Meeting: To confirm the efforts of the STO to support completion of the Year-end closing package and conversion entry updates.

Office of State Treasurer Attendees✓									
x	Treasurer Loftis	x	Clarissa Adams	x	Melissa Simmons	x	Leann Miller	x	Marissa Evans
x	Perry Breazeale	x	Robert Macdonald	x	Caroline Royal	x	Chris Pedersen	x	Lisa Gibson
x	Bill Condon		Jack DeOliveira	x	Edward Frazier				
Comptroller General Attendees✓									
x	Comptroller Gaines	x	Katherine Kip	x	David Starkey	x	Kathy Johnson	x	Allison Williams
x	Sue Fisher	x	Layla Ballard Sholly						
Dept of Admin Attendees✓									
	Marcia Adams		Paul Koch		Lindsey Kremlick		Nick Brunson		Tom Hill
	Stef Littlejohn								
Office of State Auditor Attendees✓									
x	George Kennedy	x	Sue Moss	x	Victoria Funk				
Clifton Larsen Allen Attendees✓									
	Remi Omnisore								

AGENDA

- Agenda
 1. Welcome
 2. Revised Cash & Investments Closing Instructions
 - Word document
 - Excel spreadsheet
 3. CGO / SCEIS proof of concept report feedback
 4. Year-end Deliverables
 - LGIP Participation Balances requested
 - SAO Statewide Debt Audit Process Memo & IC Understanding documents
 - Upcoming 6/30/2023 Closing packages and due dates
 - Cash & Investment CGO workbook due to STO on August 11, 2023
 4. Final AUP process report 12/31/2022 – follow up
 5. Proposed Future Meetings and Follow-up

EXHIBIT 9

Gibson, Lisa

From: Adams, Clarissa
Sent: Wednesday, January 3, 2024 10:55 AM
To: Gaines, Brian (CG)
Cc: Adams, Marcia; Loftis, Curtis
Subject: RE: Proposed January 3, 2024 meeting

My apologies for resending this Email, but with all the holiday activity I wanted to check in and see if Katherine is available this afternoon? The STO members are happy to arrange calendars to accommodate Katherine's schedule.

Thanks,
Clarissa

From: Adams, Clarissa
Sent: Thursday, December 28, 2023 11:59 PM
To: Gaines, Brian (CG) <bgaines@cg.sc.gov>
Cc: Adams, Marcia <Marcia.Adams@admin.sc.gov>; Loftis, Curtis <Curtis.Loftis@sto.sc.gov>
Subject: Proposed January 3, 2024 meeting

Brian,
Thank you to both you and Marcia for our call on December 20, 2023. As we discussed on our call, the STO is asking for your assistance as it relates to SCEIS Fund 30350993. In particular, we are requesting a meeting as soon as possible with Katherine Kip.

The STO has been reviewing activity in the SCEIS Fund 30350993 from 2016 to 2017. Since Katherine worked at the STO from 6/2/2015 - 2/03/2020 and we would appreciate the opportunity to talk to Katherine and get her perspective during that time.

Our call with Marcia also included the following items.

- Assuming Katherine is available, the proposed meeting dates discussed are January 3rd and January 5th.
 - January 3, 2024 will serve as an organizational meeting (assignments, take aways, as well as the rhythm for each week)
 - January 5, 2024 will be the first working group meeting
- Team members would include Katherine Kip, Perry Breazeale, Caroline Royal, Tim Moore, Stef Littlejohn, and Candi Bowen. Candi will serve as the project manager on this project. CG Gaines mentioned he may attend the meetings.
- Assuming a decision or recommendation is made, we agreed confirmation will be conducted by an outside party to ensure cash balances are not negatively impacted given the fact that this is a prior period adjustment.
- Assuming a decision or recommendation is made, the ongoing SEC investigation will also be taken into account given the fact this is a prior period adjustment.
- It is possible Marcia will reach out to Doug Cooper, however that decision will not be made until the team is able to meet.

As we discussed, no one agency can review and resolve this issue and we appreciate your help on this matter. I hope you and Marcia had a wonderful Christmas and I wish you both a Happy New Year.

Thank you,
Clarissa



Clarissa T. Adams | Chief of Staff
South Carolina Treasurer's Office
1200 Senate Street Suite 214
Wade Hampton Building, Columbia, SC 29201
803-734-2522 | cadams@sto.sc.gov

EXHIBIT 10

Taylor, Martin

From: Morrison, John
Sent: Friday, October 26, 2018 4:16 PM
To: Taylor, Martin; Kip, Katherine
Cc: Starkey, David; Showe, Laura; Morrison, John
Subject: Remaining Conversion Balances.xlsx
Attachments: Remaining Conversion Balances.xlsx

Martin,

Here is a list of the balances that we have identified that need to be washed through the conversion account based on our conversation. I have shown the adjustment as it needs to be entered from the CAFR perspective.

I will follow up with a phone call in a minute.

Thank you,

John Morrison, CPA
Office of the Comptroller General
1200 Senate Street
305 Wade Hampton Bldg.
Columbia, SC 29201
(803) 734-5043

Remaining Conversion Balances

Below are the remaining conversion balances. The adjustment column shows the actual adjustment that needs to be made for each of the Business Areas and Fund combination. Let me know if you have any questions.

Business area	Fund	G/L Account	FIN STATEMNT AGY ADJ	GAAP Fund Code	GAAP Individual Fund	Adjustment	Prior ADJ
X000	10010000	11000000007	FIN STATEMNT AGY ADJ	1001	1	(50,873.99)	COR002
A000	10010000	11000000007	FIN STATEMNT AGY ADJ	1001	1	228,344,009.00	COR002
J000	10010000	11000000007	FIN STATEMNT AGY ADJ	1001	1	10,435.40	COR002
J000	10010004	11000000007	FIN STATEMNT AGY ADJ	1001	1	(400.00)	COR002
J000	10010021	11000000007	FIN STATEMNT AGY ADJ	1001	1	(9,926.25)	COR002
A000	10010021	11000000007	FIN STATEMNT AGY ADJ	1001	1	(221,147.40)	COR002
J000	10010022	11000000007	FIN STATEMNT AGY ADJ	1001	1	(109.15)	COR002
H000	28230000	11000000007	FIN STATEMNT AGY ADJ	1001	1	2,219,850.84	COR003
A000	28230000	11000000007	FIN STATEMNT AGY ADJ	1001	1	7,966.86	COR003
H000	28370000	11000000007	FIN STATEMNT AGY ADJ	1001	1	484,423.26	COR003
A000	28370000	11000000007	FIN STATEMNT AGY ADJ	1001	1	65,345.26	COR003
A000	30350000	11000000007	FIN STATEMNT AGY ADJ	6001	1	156,726,301.00	COR002
H000	90226026	11000000007				(30,993,000.00)	FIN001
A000	90016011	11000000007				(11,938,103.55)	
						324,624,771.28	

Balance to convert

Posting to Fund 30350993 by Doug Cooper of SCEIS

Display Document: General Ledger View

Display Currency Reversal Document Entry View

Data Entry View

Document Number: 1004067152 Company Code: SC01 Fiscal Year: 2017
 Document Date: 11/07/2017 Posting Date: 06/30/2017 Period: 15
 Reference: CASH CLEAN UP Cross-Comp.No.:
 Currency: USD Text: Ledger Group:

Ledger ZL

Doc.: 1004067152 Fisc. Year: 2017 Period: 15

PK	St	Account	Crmt Item	Ev/Rev A/c	Description	Amount	BusA	Fund	Partner Fund	Grant	Cost Center	Func. Area	Funded Program
5C		10000000...		99999999	CASH DUE TO/FROM	3,826,842,...	E1	30350993	TREASURY	NOT RELEV...			E160TMBANK_TM
4I		10000000...		10000300...	CASH DUE TO/FROM	3,826,842,...	Z9...	TREASURY	30350993	NOT RELEV...			0000.000000.004
5C		10000300...	10000300...	10000300...	GENER PD APPROP C...	3,826,842,...	Z9...	TREASURY		NOT RELEV...			0000.000000.004
4C		99999999...	99999999...	99999999...	CONVERSION	3,826,842,...	E1...	30350993		NOT RELEV...	E160TMB...	E160_TM...	E160TMBANK_TM

Document Header: SC01 Company Code

Document Type: E71C Bus. Area JE
 Doc. Header Text: HISTORICAL CASH CLEANUP
 Card type: Card Number:
 Request Number:
 Reference: CASH CLEAN UP Document Date: 11/07/2017
 Posting Date: 06/30/2017
 Currency: USD Posting Period: 15 / 2017
 Ref. Transactn: BKPF Accounting document
 Reference Key: 1004067152SC012017 Log. System: ECPCLNT010
 Entered by: DCOOPER
 Entry Date: 11/07/2017 Time of Entry: 11:42:15
 TCode: FBS0
 Changed on: Last update:
 Reversed by: 1004067160 2017
 Reversal Reason: 01
 Ledger Grp:
 Ref. key(head) 1: Ref. key 2:

Pos	Fiscal	Posting Date	Doc#	GL Account	ql	Pos	Deb	Document Header Text	Item Text	Reference	Doc Number	Debit/Credit Amount	User	Bus Area	998 Offset?
8	2017	2/13/2017	Z7	1013300000	BOA_GENERAL DEP	50	H	Historical Cash Clean Up	Historical Cash Acc clean up	CASH CLE	1002746430	-\$ 2,134,982.70	DCOOPER	A010	Yes-40
8	2017	2/13/2017	Z7	1013300000	BOA_GENERAL DEP	50	H	Historical Cash Clean Up	Historical Cash Acc clean up	CASH CLE	1002746431	-\$ 233,112.47	DCOOPER	A050	Yes
8	2017	2/14/2017	Z7	1013300000	BOA_GENERAL DEP	50	H	Historical Cash Clean Up	Historical Cash Acc clean up	CASH CLE	1002746432	-\$ 272,834.40	DCOOPER	A200	Yes
8	2017	2/14/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Historical Cash Acc clean up	CASH CLE	1002746438	-\$ 372,900.30	DCOOPER	A150	Yes
8	2017	2/14/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Historical Cash Acc clean up	CASH CLE	1002746443	-\$ 871,589.65	DCOOPER	A170	Yes
8	2017	2/14/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Historical Cash Acc clean up	CASH CLE	1002746445	-\$ 10,021,589.74	DCOOPER	A850	Yes
8	2017	2/14/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Historical Cash Acc clean up	CASH CLE	1002746447	-\$ 52,735,802.54	DCOOPER	B040	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996875	-\$ 1,143,794.24	DCOOPER	D050	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996877	-\$ 98,087,747.95	DCOOPER	C050	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996879	-\$ 2,819,488.39	DCOOPER	D100	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996881	-\$ 41,233,830.52	DCOOPER	D100	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996883	-\$ 165,664,788.82	DCOOPER	D170	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996885	-\$ 228,845,782.79	DCOOPER	D170	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996889	-\$ 371,835.31	DCOOPER	D200	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996891	\$ 122,164.50	DCOOPER	D200	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996893	-\$ 92,855.66	DCOOPER	X120	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996895	\$ 10.08	DCOOPER	X220	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996897	-\$ 5,898,426,986.80	DCOOPER	X440	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996899	\$ 2,382,469,025.01	DCOOPER	X440	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996901	-\$ 41,981,164.08	DCOOPER	Y080	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996903	\$ 26,700,000.00	DCOOPER	Y080	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996905	-\$ 534,369,405.55	DCOOPER	Y140	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996907	\$ 135,455,852.00	DCOOPER	Y140	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996909	\$ 36,308,000.00	DCOOPER	Y180	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996912	-\$ 788,802.16	DCOOPER	Y200	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996914	\$ 788,802.16	DCOOPER	Y200	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996918	-\$ 34,149,938.86	DCOOPER	P360	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1002996921	\$ 18,370,740.75	DCOOPER	P360	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003001680	-\$ 18,167,354.56	DCOOPER	U300	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003001692	\$ 5,665,933.89	DCOOPER	U300	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003001695	-\$ 7,218.23	DCOOPER	S600	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003001697	\$ 5,549.16	DCOOPER	S600	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003001701	-\$ 498,192,980.39	DCOOPER	U200	Yes
10	2017	4/3/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003001703	\$ 173,527,418.54	DCOOPER	U200	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002180	\$ 230,518,525.90	DCOOPER	U150	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002182	\$ 57,180,387.47	DCOOPER	U150	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002184	-\$ 150,528,310.13	DCOOPER	U120	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002186	-\$ 94,738,181.10	DCOOPER	U120	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002188	-\$ 98,563,345.37	DCOOPER	U120	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002170	-\$ 3,806,961,465.88	DCOOPER	U120	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002172	-\$ 89,887,117.55	DCOOPER	U120	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002174	-\$ 110,107,297.22	DCOOPER	U120	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002176	\$ 1,971,155,787.72	DCOOPER	U120	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002178	-\$ 24,701,228.93	DCOOPER	R040	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002180	\$ 3,001,708.37	DCOOPER	R040	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002182	-\$ 135,356,846.64	DCOOPER	R060	Yes
10	2017	4/4/2017	Z7	1013300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002184	\$ 170,086,951.18	DCOOPER	R060	Yes

10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002188	\$ 14,692,577.70	DCOOPER	R080	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002189	\$ 4,852,564.37	DCOOPER	R080	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002190	-\$ 162,281,639.41	DCOOPER	R120	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002192	\$ 88,356,508.18	DCOOPER	R120	Yes
10	2017	4/4/2017	Z7	1013300000	BOA_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002194	-\$ 6,280,498.94	DCOOPER	R140	Yes
10	2017	4/4/2017	Z7	1013300000	BOA_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002196	\$ 1,588,455.25	DCOOPER	R140	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002198	-\$ 229,503,240.12	DCOOPER	R160	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002201	\$ 199,326,730.59	DCOOPER	R160	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002203	\$ 1,286,000,079.69	DCOOPER	R200	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002205	-\$ 66,083,445.40	DCOOPER	R200	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002208	\$ 1,316,840.34	DCOOPER	R230	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002210	\$ 1,648,550.64	DCOOPER	R230	Yes
10	2017	4/4/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	CASH ACCOUNT CONVERSION ADJUSTMENT	CASH CLE	1003002472	-\$ 18,288.21	DCOOPER	R200	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002736	-\$ 2,310,331.69	DCOOPER	R280	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002738	\$ 978,478.93	DCOOPER	R280	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002740	-\$ 74,754,987.07	DCOOPER	R360	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002742	\$ 6,321,906.58	DCOOPER	R360	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002744	-\$ 1,528,635.68	DCOOPER	R520	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002746	\$ 535,628.19	DCOOPER	R520	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002749	-\$ 26,044,531.59	DCOOPER	P400	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002751	\$ 4,426,298.27	DCOOPER	P400	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002753	-\$ 10,861,313.78	DCOOPER	P450	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002755	-\$ 37,352,487.06	DCOOPER	P450	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002757	-\$ 887,743,957.71	DCOOPER	R400	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002758	\$ 88,819.27	DCOOPER	R400	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002781	-\$ 65,573,945.17	DCOOPER	R400	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002783	\$ 220,919,179.63	DCOOPER	R400	Yes
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002785	\$ 244,055,210.64	DCOOPER	R400	Yes-50
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002787	\$ 984,687.54	DCOOPER	P200	Yes-50
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002789	-\$ 3,053,261.32	DCOOPER	P200	Yes-40
10	2017	4/5/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003002771	\$ 98,932.00	DCOOPER	P200	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003343	\$ 360,554.61	DCOOPER	P210	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003345	\$ 643,621.84	DCOOPER	P210	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003347	-\$ 1,004,176.45	DCOOPER	P210	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003349	-\$ 4,444,194.14	DCOOPER	P260	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003351	\$ 7,767,482.52	DCOOPER	P260	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003353	-\$ 270,635,993.46	DCOOPER	P280	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003355	\$ 6,179,114.44	DCOOPER	P280	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003357	-\$ 9,177,353.78	DCOOPER	P280	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003359	\$ 57,039,696.67	DCOOPER	P280	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003361	\$ 8,594,922.69	DCOOPER	P280	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003363	-\$ 702,659,916.37	DCOOPER	P320	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003365	\$ 436,950,430.41	DCOOPER	P320	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003368	-\$ 80,247,014.62	DCOOPER	P240	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003370	-\$ 28,132,919.06	DCOOPER	P240	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003372	\$ 4,595,033.36	DCOOPER	P240	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003374	\$ 13,108,179.93	DCOOPER	P240	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003376	-\$ 81,969,928.15	DCOOPER	P240	Yes-40
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003378	\$ 3,016,920.33	DCOOPER	P240	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003380	\$ 23,163,122.53	DCOOPER	P240	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003382	\$ 629,865.27	DCOOPER	P240	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003384	\$ 17,685,207.66	DCOOPER	P240	Yes-50
10	2017	4/6/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003386	\$ 44,715,134.13	DCOOPER	P240	Yes-50

10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003388	\$ 11,905,273.20	DCCOOPER	P240	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003390	\$ 37,583,554.81	DCCOOPER	P240	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003392	\$ 4,597,785.77	DCCOOPER	P240	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003465	-\$ 22,882,132.74	DCCOOPER	P120	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003467	\$ 15,591,797.01	DCCOOPER	P120	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003469	\$ 1,077,072	DCCOOPER	P120	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003495	-\$ 50,317,711.79	DCCOOPER	P160	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003498	\$ 38,010,873.78	DCCOOPER	P160	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003533	\$ 11,870,375.06	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003538	-\$ 40,448,498.08	DCCOOPER	R600	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003538	-\$ 1,050,220.32	DCCOOPER	R600	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003540	-\$ 15,029,380.17	DCCOOPER	R600	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003542	-\$ 2,414,140,578.46	DCCOOPER	R600	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003544	\$ 5,670,898.80	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003548	\$ 1,167,895.32	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003548	\$ 78,181,342.40	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003550	\$ 5,289,523.58	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003552	\$ 1,878,307.37	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003554	\$ 725,892,751.55	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003556	\$ 1,584,897.08	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003558	\$ 1,341,417.52	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003560	\$ 5,391,316.38	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003562	\$ 2,345,798,148.31	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003584	\$ 73,700,533.42	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003586	\$ 378,195,842.84	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003571	\$ 4,287,048.08	DCCOOPER	R600	Yes-50
10	2017	4/6/2017	ZT	1013300000	BOA_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003684	\$ 332,851.75	DCCOOPER	N200	Yes-40
10	2017	4/6/2017	ZT	1013300000	BOA_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003686	-\$ 83,726,770.67	DCCOOPER	N200	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003688	\$ 23,458,074.77	DCCOOPER	R440	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003688	\$ 19,189,587,023.48	DCCOOPER	R440	Yes-50
10	2017	4/6/2017	ZT	1013300000	BOA_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003813	\$ 3,298,080,433.48	DCCOOPER	R440	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003833	-\$ 2,250.00	DCCOOPER	E040	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003835	-\$ 47,468,438.70	DCCOOPER	E040	Yes-40
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003835	\$ 55,826,852.54	DCCOOPER	E040	Yes-50
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003837	\$ 24,413,957.13	DCCOOPER	E080	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003839	\$ 2,064,891.87	DCCOOPER	E080	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003841	-\$ 1,247,801,844.24	DCCOOPER	E120	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003843	\$ 3,445,745,075.01	DCCOOPER	E120	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003845	-\$ 31,454,986.53	DCCOOPER	E170	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003847	\$ 1,683,981.41	DCCOOPER	E170	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003848	\$ 7,205,274,142.19	DCCOOPER	E160	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003851	-\$ 148,935,782.49	DCCOOPER	E160	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003851	-\$ 1,975,610,027.41	DCCOOPER	E160	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003853	\$ 1,553,914,711.28	DCCOOPER	E160	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003855	-\$ 38,648,514.38	DCCOOPER	E190	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003859	-\$ 1,344,448.30	DCCOOPER	E190	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003861	\$ 124,422,954.80	DCCOOPER	E200	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003863	\$ 31,908,734.84	DCCOOPER	E200	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003865	-\$ 35,480,655.78	DCCOOPER	E210	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003867	\$ 19,301,441.90	DCCOOPER	E210	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003871	\$ 62,271.08	DCCOOPER	D500	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003873	\$ 228,930.82	DCCOOPER	D500	Yes
10	2017	4/6/2017	ZT	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003875	-\$ 87,932,823.28	DCCOOPER	E240	Yes

10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003877	\$ 2,195,343.88	DCOOPER	E240	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003879	\$ 65,048,656.89	DCOOPER	No Attachment	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003881	\$ -3,722,989.50	DCOOPER	Yes	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003889	\$ -14,488,896.88	DCOOPER	E280	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003892	\$ 11,006,517.93	DCOOPER	E280	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003898	\$ -22,952.35	DCOOPER	E500	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003003900	\$ 233,174.30	DCOOPER	E500	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003004008	\$ 1,995,171.88	DCOOPER	E550	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003004010	\$ 101.03	DCOOPER	E550	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003004015	\$ -239,421,910.00	DCOOPER	F030	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003004017	\$ -4,838,985,280.09	DCOOPER	F030	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003004019	\$ -578,135,950.57	DCOOPER	F030	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003004021	\$ 114,078,114.17	DCOOPER	F030	Yes
10	2017	4/7/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003004023	\$ 3,944,282,446.75	DCOOPER	F030	Yes
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009366	\$ 5,209,716.18	DCOOPER	P200	Yes
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009368	\$ -793,984,522.78	DCOOPER	H030	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009372	\$ 908,883,538.49	DCOOPER	H030	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009374	\$ -30,984,366.93	DCOOPER	H060	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009377	\$ 25,737,184.83	DCOOPER	H060	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009379	\$ 33,782.00	DCOOPER	H090	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009391	\$ -91,938,280.80	DCOOPER	H090	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009393	\$ -542,282,946.04	DCOOPER	H090	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009398	\$ 176,480,900.00	DCOOPER	H090	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009399	\$ 2,249,913.30	DCOOPER	H120	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009392	\$ -1,043,762,883.03	DCOOPER	H120	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009396	\$ -4,119,689,802.81	DCOOPER	H120	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009398	\$ 1,239,488,678.38	DCOOPER	H120	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009399	\$ 163,486.48	DCOOPER	H150	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009401	\$ -240,585,808.75	DCOOPER	H150	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009403	\$ 1,452,914,254.92	DCOOPER	H150	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009405	\$ 438,659,108.47	DCOOPER	H150	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009409	\$ 88,714.99	DCOOPER	H170	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009411	\$ -389,286,253.15	DCOOPER	H170	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009413	\$ -1,143,117,501.82	DCOOPER	H170	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009422	\$ 333,539,208.11	DCOOPER	H170	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009418	\$ 47,000.00	DCOOPER	H180	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009420	\$ -27,035,473.18	DCOOPER	H180	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009422	\$ -183,118,352.75	DCOOPER	H180	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009424	\$ 76,367,981.22	DCOOPER	H180	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009427	\$ 50,847.30	DCOOPER	H210	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009429	\$ -32,512,538.78	DCOOPER	H210	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009431	\$ -274,582,849.69	DCOOPER	H210	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009433	\$ 88,897,731.80	DCOOPER	H210	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009436	\$ 231,288.73	DCOOPER	H240	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009438	\$ -82,200,948.98	DCOOPER	H240	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009440	\$ -587,445,595.82	DCOOPER	H240	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009442	\$ 241,880,676.98	DCOOPER	H240	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009444	\$ 9,111,939.78	DCOOPER	H270	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009446	\$ -1,838,827,465.04	DCOOPER	H270	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009448	\$ -5,985,320,013.32	DCOOPER	H270	Yes-40
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009451	\$ 1,855,921,004.17	DCOOPER	H270	Yes-50
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009453	\$ -12,125,924.02	DCOOPER	H290	Yes
10	2017	4/20/2017	Z1	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009455	\$ 115,127,847.81	DCOOPER	H290	Yes-40

10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008457	\$ 56,159,278.68	DCOOPER	H290	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008459	\$ 346,722.07	DCOOPER	H340	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008461	\$ 16,527,047.82	DCOOPER	H340	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008463	\$ 200,076,536.84	DCOOPER	H340	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008465	\$ 97,064,874.75	DCOOPER	H340	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008467	\$ 7,200,963.69	DCOOPER	H360	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008469	\$ 75,947,537.40	DCOOPER	H360	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008471	\$ 32,808,428.38	DCOOPER	H360	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008473	\$ 2,854,875.25	DCOOPER	H370	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008475	\$ 41,300,392.45	DCOOPER	H730	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008477	\$ 17,122,317.37	DCOOPER	H730	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008479	\$ 913,220.31	DCOOPER	H380	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008481	\$ 19,872,565.25	DCOOPER	H380	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008483	\$ 10,659,103.47	DCOOPER	H380	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008485	\$ 1,797,914.09	DCOOPER	H390	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008488	\$ 32,988,085.72	DCOOPER	H390	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008490	\$ 17,848,519.17	DCOOPER	H390	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008493	\$ 369,182.52	DCOOPER	H400	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008497	\$ 10,819,552.86	DCOOPER	H400	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008499	\$ 5,312,500.47	DCOOPER	H400	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008499	\$ 572,375.42	DCOOPER	H470	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009501	\$ 83,156,596.28	DCOOPER	H470	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009503	\$ 353,105,063.48	DCOOPER	H470	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009505	\$ 126,350,122.47	DCOOPER	H470	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009507	\$ 2,017,315.76	DCOOPER	H470	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009509	\$ 615,860,892.00	DCOOPER	H510	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009511	\$ 3,286,213,328.68	DCOOPER	H510	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009513	\$ 1,115,504,504.90	DCOOPER	H510	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009515	\$ 48,252.78	DCOOPER	H530	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009517	\$ 48,252.78	DCOOPER	H530	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009759	\$ 184,203,546.48	DCOOPER	H590	Yes-40
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009761	\$ 144,082,803.31	DCOOPER	H590	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009763	\$ 2,185,212.91	DCOOPER	H620	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009765	\$ 487,503.41	DCOOPER	H620	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009767	\$ 3,721,391,590.59	DCOOPER	H630	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009769	\$ 334,800,395.27	DCOOPER	H630	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009771	\$ 3,103,938.87	DCOOPER	H630	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009773	\$ 755,816,454.68	DCOOPER	H630	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009775	\$ 174,517,518.67	DCOOPER	H630	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009777	\$ 488,868,404.96	DCOOPER	H630	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009779	\$ 821,870,863.17	DCOOPER	H630	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009781	\$ 2,236,234,948.66	DCOOPER	H630	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009783	\$ 28,815,521.35	DCOOPER	H670	Yes
10	2017	4/20/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009785	\$ 20,652,396.31	DCOOPER	H670	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	CASH ACCOUNT CONVERSION ADJUSTME	CASH CLE	1003009801	\$ 408.92	DCOOPER	H630	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009803	\$ 4,111,230.40	DCOOPER	H710	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009805	\$ 78,282,875.10	DCOOPER	H730	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009807	\$ 19,829,157.82	DCOOPER	H730	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009809	\$ 385,502.65	DCOOPER	H730	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009811	\$ 45,316,822.28	DCOOPER	H750	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009813	\$ 14,828,254.57	DCOOPER	H750	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009815	\$ 1,898,821.20	DCOOPER	H790	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003009817	\$ 2,108,843.00	DCOOPER	H790	Yes

10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008819	-\$ 5,435,828.81	DCOOPER	H870	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008821	\$ 9,719,597.84	DCOOPER	H870	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008823	\$ 4,342,987.37	DCOOPER	H730	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008828	-\$ 2,854,410.40	DCOOPER	H910	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008828	\$ 3,754,752.33	DCOOPER	H910	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008830	\$ 41,994,808.69	DCOOPER	H730	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008832	\$ 64,420,861.63	DCOOPER	H730	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008834	\$ 1,274,731.63	DCOOPER	H730	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008836	-\$ 19,856,307.68	DCOOPER	H950	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008838	\$ 5,782,986.44	DCOOPER	H950	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008840	-\$ 17,022.72	DCOOPER	H960	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008842	-\$ 182,782.41	DCOOPER	F270	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008844	-\$ 168,349.22	DCOOPER	F270	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008847	-\$ 3,078,598,423.32	DCOOPER	F290	Yes
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008849	\$ 1,013,001,273.01	DCOOPER	F290	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008852	-\$ 4,380,752.00	DCOOPER	F300	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008858	\$ 713,175.64	DCOOPER	F350	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008858	\$ 118,208.82	DCOOPER	F350	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008858	\$ 84,315,067.34	DCOOPER	F500	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008862	-\$ 18,582,838.78	DCOOPER	F500	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003008864	-\$ 980.12	DCOOPER	E230	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	CASH ACCOUNT CONVERSION ADJUSTME	CASH CLE	1003032556	-\$ 85.00	DCOOPER	D500	Yes-50
10	2017	4/21/2017	Z7	1021300000	TRUIST GEN DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003032812	-\$ 85.00	DCOOPER	D500	Yes-50
10	2017	4/21/2017	Z7	1021300000	TRUIST GEN DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003037211	-\$ 4,023,837.48	DCOOPER	L120	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003037214	\$ 2,024,118.11	DCOOPER	L120	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003039087	-\$ 2,490,614.69	DCOOPER	L240	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003039089	\$ 9,327,705.84	DCOOPER	L240	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003039044	-\$ 980,085,663.74	DCOOPER	L320	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003039098	\$ 288,441,306.57	DCOOPER	L320	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003039944	\$ 97,195.88	DCOOPER	L360	Yes-50
10	2017	4/21/2017	Z7	1011300000	BOA GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003039946	\$ 498,935.86	DCOOPER	L360	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003040188	-\$ 685,925.88	DCOOPER	L460	Yes-50
10	2017	4/21/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079131	\$ 216,845.82	DCOOPER	L460	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079133	-\$ 30,940,198.61	DCOOPER	J200	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079135	\$ 20,178,348.81	DCOOPER	J200	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079135	\$ 28,224,075.25	DCOOPER	J200	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079137	\$ 3,374,807.28	DCOOPER	J200	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079139	-\$ 119,720,802.08	DCOOPER	N040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079143	-\$ 46,578,470.23	DCOOPER	N040	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079143	\$ 100,305,913.88	DCOOPER	N040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079145	\$ 20,844,399.28	DCOOPER	N040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079147	-\$ 101,138,438.81	DCOOPER	N080	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079149	\$ 23,834,928.50	DCOOPER	N080	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079151	-\$ 11,105,804.34	DCOOPER	N120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079153	-\$ 7,960,793.11	DCOOPER	N120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079155	\$ 17,507,518.38	DCOOPER	N120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079157	-\$ 2,252,593.37	DCOOPER	J020	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079159	-\$ 3,882,210,174.03	DCOOPER	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079161	-\$ 902,340,250.47	DCOOPER	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079163	-\$ 3,483,133,980.60	DCOOPER	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079165	\$ 3,241,683.56	DCOOPER	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079167	\$ 698,551,720.50	DCOOPER	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079169	\$ 1,276,625,788.88	DCOOPER	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E16_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079171	-\$ 224,201,435.47	DCOOPER	J160	Yes-50

10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079173	\$ 858,743,115.49	J160	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079175	\$ 14,016,507.39	J160	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079177	\$ 82,329,243.19	J160	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079178	\$ 35,704,429.63	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079181	\$ 32,986,381.15	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079183	\$ 547,036.73	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079185	-\$ 45,454,833.74	J040	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079188	\$ 2,178,095,752.08	J020	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079189	-\$ 744,280,505.35	J040	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079191	-\$ 107,951.87	J040	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079195	\$ 125,087,256.05	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079199	\$ 2,589,888,663.85	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079203	\$ 5,227,427.92	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079205	\$ 8,384,482.87	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079207	\$ 1,755,774,087.19	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079209	\$ 16,698,007.26	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079211	\$ 2,236,819,024.83	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079213	\$ 9,287,876.62	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079215	\$ 11,693,966.37	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079217	-\$ 86,565,408.00	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079219	\$ 94,788,007.65	J020	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079221	\$ 11,324,897.57	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079224	\$ 60,368.78	No Attachment	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079225	\$ 10,807,533.19	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079227	\$ 359,712,927.40	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079229	-\$ 2,730,481.87	J120	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079231	\$ 8,943,228.95	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079233	-\$ 290,023,737.41	J120	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079236	\$ 12,488,693.23	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079237	\$ 8,780,848.34	J040	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079239	\$ 173,524,085.63	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079241	\$ 7,872,853.11	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079243	\$ 2,843,398.33	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079245	\$ 3,956,248.25	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079247	\$ 88,183,771.87	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079249	\$ 35,725,814.30	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079251	\$ 9,482,431.32	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079253	\$ 87,400,057.88	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079257	\$ 9,255,385.52	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079259	-\$ 127,254,518.83	J040	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079259	\$ 10,806,242.08	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078261	\$ 493,695.52	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078264	\$ 42,578,815.47	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078265	-\$ 146,695,777.48	J040	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078267	\$ 24,445,296.84	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078269	-\$ 15,224,938.12	J040	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078271	\$ 98,381,479.53	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078273	-\$ 278,555,188.55	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078275	\$ 12,065,228.00	J120	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003078277	\$ 1,817,859.28	J120	Yes

10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079279	DCOOPER	J040	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079281	DCOOPER	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079283	DCOOPER	J040	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079285	DCOOPER	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079287	DCOOPER	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079289	DCOOPER	J040	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079397	DCOOPER	K050	Yes-40
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079399	DCOOPER	K050	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079401	DCOOPER	K050	Yes-50
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003079403	DCOOPER	K050	Yes
10	2017	4/24/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003099457	DCOOPER	REVERSED	REVERSED
10	2017	4/25/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003099622	DCOOPER	E230	Yes
10	2017	4/25/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003099831	DCOOPER	E240	Yes-50
10	2017	4/25/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003099833	DCOOPER	E240	Yes
10	2017	4/25/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003099875	DCOOPER	No Attachment	Yes-50
10	2017	4/25/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003099878	DCOOPER	No Attachment	Yes-50
10	2017	4/25/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003099883	DCOOPER	No Attachment	Yes-50
10	2017	4/20/2017	Z7	1011300700	WF_E18_GENERAL_DEP	40	S	Historical Cash Clean Up	CASH ACCOUNT CONVERSION ADJUSTME	CASH CLE	1003099883	DCOOPER	No Attachment	Yes-50
10	2017	4/7/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Historical Cash Clean Up	Cash Account Conversion adjustment	CASH CLE	1003099869	DCOOPER	REVERSED	REVERSED
12	2017	6/30/2017	Z7	1011300700	WF_E18_GENERAL_DEP	50	H	Cash conversion Clean Up	Cash G/L clean Up	CASH CON	1003506957	DCOOPER	A000	Yes-40
13	2017	6/30/2017	SU	1011300000	WF_E18_CT_CASH	40	S	GF 1040/1061 CASH CLEANUP	1040 AND 1061 GF CASH CLEAN UP OFFSE	GF CASH C	1003506959	DCOOPER	Yes-50	Yes-50
15	2017	6/30/2017	Z7	1000000000	CASH DUE TO/FROM	50	H	HISTORICAL CASH CLEANUP	#	CASH CLE	1004067182	DCOOPER	No Attachment	Yes-40

CGO (Katherine Kip) posting to 30350993 in November 2023:

Display Document: Data Entry View

Display Currency
 Reversal Document
 General Ledger View

Data Entry View

Document Number	1014653960	Company Code	8001	Fiscal Year	2023
Document Date	11/08/2023	Posting Date	06/30/2023	Period	15
Reference	COR035	Cross-Comp.No.			
Currency	USD	Texts exist:	<input type="checkbox"/>	Ledger Group	

CoCd	Item Key	SC Account	Commitment Item	Description	Amount	Curr.	BusA	Fund	Cost Center	Functional Area	Grant
SC01	1 50	3000010000	3000010000	RET EARN & FD BAL UN	1,852,455,573.29	USD	A000	90016011	A00000CAFR	A000_CAFR	NOT REL
SC01	2 40	3000010000	3000010000	RET EARN & FD BAL UN	1,852,455,573.29	USD	A000	30350993	A00000CAFR	A000_CAFR	NOT REL..
SC01	3 50	3000010000	3000010000	RET EARN & FD BAL UN	30,546,077.96	USD	A000	90016011	A00000CAFR	A000_CAFR	NOT REL..
SC01	4 50	3000010000	3000010000	RET EARN & FD BAL UN	446,922.04	USD	A000	90056026	A00000CAFR	A000_CAFR	NOT REL..
SC01	5 40	3000010000	3000010000	RET EARN & FD BAL UN	30,993,000.00	USD	H000	90226026	H00000CAFR	H000_CAFR	NOT REL..

EXHIBIT 11