Transaction Log Instructions

I. GENERAL INFORMATION

The Transaction Log is a key supporting document for Schedule 1. It includes a record of all income received and all expenses paid during the account reporting period. You are required to provide supporting detail of all financial transactions for the conservatorship during the account reporting period.

When recording the financial transactions on the Log sheet, indicate:

- Transaction Category
- Date of receipt (income received) or payment,
- Type of transaction (i.e. Debit, Check, Deposit, etc.)
- Financial account where money was received or spent,
- Check number written (if applicable),
- Payer (if money received) or the payee (if a payment was made),
- Purpose or description of the payment or receipt, and
- Amount of the payment made or income received.

Always include your case number and the end date of the Reporting Period on each Transaction Log sheet. You may use additional sheets, if necessary.

Although there is no specific format you are required to follow, you may wish to use the format presented in the example at the end of these instructions to assist you in maintaining the detailed transaction list, by reporting category.

II. INSTRUCTIONS (From left column to right column)

COLUMN 1: TRANSACTION CATEGORY: Grouping the transactions by category will make it easier to total the income and expense amounts at the end of the account reporting period, and to place the total amount on the corresponding line in Schedule 1. See the categories listed below, and the *example Transaction Log pages* that follow these instructions.

When capturing income in the Transaction Log, you must use the following income categories to organize the transactions, as they are the categories you will be required to use in Schedule 1.

Transaction Income Categories:

Schedule 1 Line No.	Description
3	Retirement and Disability Income
4	Annuities, Structured Settlements and Trusts
5	Wages and Earned Income
6	Investment and Business Income
7	Other Receipts

When capturing expenses in the Transaction Log, you must use the following expense categories to organize the transactions, as they are the categories you will be required to use in Schedule

Expense Categories:

Schedule 1 Line No.	Description
11	Food, Clothing and Shelter
12	Medical Costs
13	Personal Allowance
14	Payments on Debt
15	Discretionary Expenses
16	Other Disbursements
18	Fiduciary Fees and Costs
19	Fiduciary's Attorney Fees and Costs
20	Protected Person's Attorney Fees and Costs
21	Other Administrative Fees and Costs

COLUMN 2: DATE: Write in the date the financial transaction occurred.

COLUMN 3: ACCOUNT NUMBER: Write in the *last four (4) digits of the account number* into which you placed the income; or the *last four (4) digits of the account number* from which you withdrew funds.

COLUMN 4: TRANSACTION TYPE:

- Write in the word "Deposit" if you put money into the account.
- Write in the word "Credit" if the bank or investment entity owes the income to the Protected Person.
- Write in the word "Check" for an outgoing expense from the Protected Person's funds.

COLUMN 5: CHECK NUMBER: Write in the number of the incoming or outgoing check.

COLUMN 6: PAYER/PAYEE: Write in the name or title of the entity that issued the check.

COLUMN 7: PURPOSE / DESCRIPTION: Write in words that tell why the check was received or sent.

COLUMN 8: INCOME AMOUNT: Write in the *amount* of the incoming check received.

COLUMN 9: EXPENSE AMOUNT: Write in the *amount* of the outgoing check received.

Options for Completing Transaction Log

If you use the format shown at the end of these instructions, you can choose one of two options for recording financial transactions:

1. Excel – If you use the Excel version of the Transaction Log, certain calculations and functionality will be built into the spreadsheet which will further assist you in completing a transaction summary, sorting the transactions based on category, and totaling category amounts.
   a. ***Select the "Sort" tab*** to sort transactions by category, purpose/description and date. The totals will be placed at the top of the transaction log.

2. PDF – If you use the PDF version of the Transaction Log, you will not have the sorting functionality available in the Excel version. Therefore, you will need to ensure all the financial transactions are organized by category (it will be easier if you record and organize transactions by category at the start of the account reporting period rather than waiting until the end of the period).
   a. If you are completing the form on your computer and you need to add additional lines in any category, right click where you would like to insert a row, click "insert," and click whether you want the row to be added above or below.
   b. If you are completing the form by hand and you need to add additional lines in any category, you will need to print another blank form.

Transaction Log Example

Transaction Category	Date	Account No. (include last 4 digits of account #)	Transaction Type	Check #	Payer/Payee	Purpose/Description	Income Amount	Expense Amount
Recording transactions by category will make it easier to total the income and expense amounts at the end of the account reporting period and to place the total amount on the corresponding line in Schedule 1. Only use the income/expense categories applicable to your case.								
Retirement & Disability Income	1/3/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Retirement & Disability Income	2/1/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Retirement & Disability Income	3/1/12	Chase 1234	Deposit		Arizona State Retirement System	Pension	$1,000.00	
Continue recording retirement income for the entire account reporting period								
Investment & Business Income	1/5/12		Credit		Chase Bank	Interest	$1.50	
Investment & Business Income	1/19/12		Credit		Wells Fargo	Interest	$.65	
Investment & Business Income	1/20/12		Credit		JP Morgan	Dividend	$4.75	
Continue recording investment and business income for the entire account reporting period								
Food, Clothing &	1/1/12	Chase 5678	Check	250	Manor Estates	Nursing Home		$3,000.00

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Shelter								
Transaction Category	Date	Account No. (include last 4 digits of account #)	Transaction Type	Check #	Payer/Payee	Purpose/Description	Income Amount	Expense Amount
Food, Clothing & Shelter	1/15/12	Chase 1234	Check	1234	Walmart	Winter Clothing		$305.45
Food, Clothing & Shelter	1/16/12	Chase 1234	Check	1235	Frys	Groceries		$108.25
Continue recording food, clothing and shelter expenses for the entire account reporting period								
Medical Costs	2/1/12	Chase 1234	Check	1236	Walgreens	Prescription		$10.00
Medical Costs	3/1/12	Chase 5678	Debit		Blue Cross	Insurance Premium		$250.00
Medical Costs	3/5/12	Chase 1234	Check	1237	Southwest Medical Group	Copay		$15.00
Continue recording medical expenses for the entire account reporting period								
Payments on Debt	2/15/12	Chase 1234	Check	1238	Bank of America	Credit card payment		$55.23
Continue recording payments on debt for the entire account reporting period								
Protected Person's Attorney Fees & Costs	4/2/12	Chase 1234	Check	1239	Robert Smith, LLC	Attorney Fees (Jan – March, 2012 Invoice # 1255)		$350.00
Continue recording protected person's attorney fees and costs for the entire account reporting period								

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