

## Chapter 24. Cash Handling Procedures<sup>1</sup>

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### **24.001 Cash Handling Procedures - Treasurer**

#### (a) Receipt of Funds-Locked Bank Bags

- (1) Upon receipt of a locked bank bag, complete and date/time stamp a deposit warrant for the amount shown on the accompanying report indicating the amount contained in the bag.
- (2) Place the bag in the vault until picked up by armored car for transport to the depository bank.
- (3) Issue the pink copy of the deposit warrant to the department courier. After posting the transaction onto the financial system, forward the original copy to the County Auditor's office and retain the yellow copy.
- (4) Deposit warrants should be posed onto the financial system by 4:00 p.m. Staple the department's deposit report to the deposit warrant as backup documentation.

#### (b) Receipt of Funds-Unlocked Bank Bag, Pouch, or Satchel

- (1) Accept the funds and the department's signed report. Count the funds (in the presence of the department courier) and verify the amounts entered on the report.

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<sup>1</sup> Chapter 24 was adopted by Travis County Commissioners Court on 3/28/1995, Item # 3.

- (2) Complete and date/time stamp a deposit warrant for the amount received and issue the pink copy to the department courier.

Note: Provide written notification to the department head that locked bank bags should be obtained from the depository bank for the department's use in the future.

- (3) Complete a deposit slip for the amount received (the amount should agree to the department's report and the deposit warrant) and place it and the funds in a locked bank bag. Place the locked bag in the vault until picked up by armored car.
- (4) After posting the transaction onto the financial system, forward the original deposit warrant to the County Auditor's office and retain the yellow copy.
- (5) Deposit warrants should be posted onto the financial system by 4:00 pm. Staple the department's deposit report to the deposit warrant as backup documentation.

Note: The person responsible for accepting cash in unlocked bank bags, pouches, or satchels should not also complete the deposit slip or place funds in the locked bank bag. These duties should be rotated among employees on a regular basis.

(c) Receipt of Deposit Reports from Departments

- (1) Upon receipt of a department's faxed or hand-delivered deposit report:
  - (A) Date/time stamp the report.
  - (B) Complete and date/time stamp a deposit warrant for the amount(s) reported.
  - (C) Issue the pink copy of the deposit warrant to the department. After posting the transaction onto the financial system, forward the original to the County Auditor's office and retain the yellow copy.
  - (D) Deposit warrants should be posted onto the financial system by 4:00 p.m. Staple the department's deposit report to the deposit warrant as backup documentation.
- (2) If the deposit report is received by telephone:
  - (A) Complete and date/time stamp a deposit warrant for the amount(s) reported. Also indicate the name of the person from whom the information was received.
  - (B) Give the deposit warrant number to the caller to add to the written deposit report.
  - (C) Issue the pink copy of the deposit warrant to the department. After posting the transaction onto the financial system, forward the original to the County Auditor's office and retain the yellow copy.

- (D) Deposit warrants should be posted onto the financial system by 4:00 p.m.
  - (E) When the written deposit report is received, verify that the amount(s) reported and the deposit warrant number agree, then attach the report to the corresponding deposit warrant as backup documentation.
- (d) Bank Account Maintenance. The Treasurer's Office should compile a listing of all active bank accounts maintained by County departments. This listing should be updated whenever an account is opened or closed. All written notifications provided by departments concerning the opening or closing of accounts should be retained as backup documentation for the Treasurer's Office account listing.
- (1) Opening of New Accounts
    - (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
    - (B) Upon receipt of telephone notification by a department that a new account has been opened with the depository bank, the Treasurer's Office should review the collateral balance to determine whether sufficient collateral is currently pledged to cover the deposited funds, if any.
    - (C) If collateral is sufficient, notify the depository bank that the new account is to be added to the daily balance report.
    - (D) If collateral is not sufficient, notify the depository bank that the new account is to be added to the daily balance report and request the pledging of additional collateral to meet the 102% minimum requirement.
    - (E) Within one week, the department head should send written notification with the following information:
      - (i) account number,
      - (ii) account name,
      - (iii) date opened,
      - (iv) authorized signatories,
      - (v) balance deposited, and
      - (vi) status as interest bearing or non-interest bearing
    - (F) Update the bank account listing and retain the written notification as backup- documentation.
    - (G) The monthly account analysis report should be reviewed to insure that the account was set up correctly (i.e., account number and name, interest bearing status, date opened, etc.). Any discrepancies should be immediately reported to the bank.
  - (2) Closing an Account

- (A) Upon telephone notification by a department that an account has been closed, the Treasurer's Office should ask the department to verify if all funds have been withdrawn.
  - (B) If all funds have been withdrawn:
    - (i) The depository bank should be notified to remove the account from the daily balance report.
    - (ii) Update the bank account listing and attach the written notification as backup documentation.
    - (iii) The monthly account analysis report should be monitored to insure that the County is not being charged for services on the closed account. Any discrepancies should be immediately reported to the bank.
  - (C) If funds are still on deposit awaiting checks to clear:
    - (i) The daily balance report should be monitored to insure the clearance of all outstanding checks.
    - (ii) When the balance reaches zero (0), the bank should be notified to remove the account from the daily balance report.
    - (iii) The monthly account analysis report should be monitored to insure that the County is not being charged for services on the closed account. Any discrepancies should be immediately reported to the bank.
    - (iv) Update the bank account listing and attach the written notification as backup documentation.
- (3) Monitoring Accounts
- (A) The monthly account analysis should be reviewed each month to insure that banking services are properly charged on each account.
  - (B) Any significant changes in the number and type of services reported on the account analysis should be investigated for accuracy. Any discrepancies should be immediately reported to the bank for correction.
  - (C) The "Earning Credit Rate" used by the bank should be verified and the compensating balance calculation should be tested for accuracy.
  - (D) Any changes in the number of accounts reported should be compared to the Treasurer's Office record of active accounts maintained by the County. Any discrepancies should be reported to the bank.
  - (E) If an account is missing from the analysis, the Treasurer's Office should notify the bank of the omission and request a copy of the account analysis information.

(F) If a department is found to have opened an account without having provided written notification to the Treasurer's Office, the appropriate department head should be requested to provide written verification of the following:

- (i) account number,
- (ii) account name,
- (iii) date opened,
- (iv) authorized signatories,
- (v) balance deposited, and
- (vi) status as interest bearing or non-interest bearing.

The bank account listing should be updated and the verification retained as backup documentation.

(G) If an account is found to have a zero (0) balance with no activity for a significant period of time:

- (i) The Treasurer's Office should contact the appropriate department head to determine if the account is still needed.
- (ii) If the account is not needed, the department head should provide the Treasurer's Office with written notification of the closing of the account. The bank account listing should be updated and the notification retained as backup documentation.
- (iii) The Treasurer's Office should notify the bank that the account should be removed from the daily balance report.
- (iv) The monthly account analysis should be monitored to insure that the County is no longer charged for services to the closed account. Any discrepancies should be immediately reported to the bank.

#### **24.002 Cash Handling Procedures - Travis County Counseling Center**

(a) Receipt and Transport/Delivery of Funds for Deposit

- (1) All funds received should be documented on pre-numbered, two-part, carbon receipts.
- (2) All checks should be endorsed immediately upon receipt. Endorsement stamps may be obtained from the depository bank.
- (3) Each day the receipted funds should be counted and recorded on a deposit slip.
- (4) The funds and the deposit slip should be placed in a locked bank bag provided by the depository bank.

- (5) The locked bank bag should be ready in time for the scheduled pick-up by the Armored Car Service.
- (6) A report should be completed indicating the line item(s) and amounts to be posted onto the financial system. (Line item numbers may be obtained from the County Auditor's office.) The report should be signed by the department head and a copy retained in the office for reconciliation purposes.
- (7) The report should be faxed or delivered to the Treasurer's Office by 1:00 p.m.

Note: If the office does not have access to a fax machine and cannot deliver the report by 1:00 p.m., the information may be telephoned to the Treasurer's Office. The deposit warrant number provided by the Treasurer's Office should be noted on the deposit report and the original report forwarded by inter-office mail.

- (8) A copy of the date/time stamped deposit warrant prepared by the Treasurer's Office should be retained for reconciliation purposes.

(b) Bank Account Maintenance

(1) Opening an Account

- (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
- (B) Request an endorsement stamp for the new account.
- (C) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date opened,
  - (iv) authorized signatories,
  - (v) balance deposited, and
  - (vi) status as interest bearing or non-interest bearing.
- (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.

(2) Closing an Account

- (A) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date closed,
  - (iv) balance withdrawn,
  - (v) reason for closing.

- (B) The information in section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

**24.003 Cash Handling Procedures – Pre-Trial Services**

(a) Receipt and Transport/Deliver of Funds for Deposit

- (1) All funds received should be documented on a Personal Bond Payment Coupon or a pre-numbered, carbon receipt.
- (2) Each day the receipted funds should be counted and recorded on a deposit slip.

Note: If the department does not maintain a separate bank account, the department head should obtain an endorsement stamp and deposit slips from the Treasurer's Office for the appropriate County account.

- (3) The funds and the deposit slip should be placed in a locked bank bag provided by the depository bank.
- (4) The locked bank bag should be ready in time for the scheduled pick-up by the Armored Car Service.
- (5) A report should be completed indicating the line item(s) and amounts to be posted on to the financial system. (Line item numbers may be obtained from the County Auditor's office.) The report should be signed by the department head and a copy retained in the office for reconciliation purposes.
- (6) The report should be faxed or delivered to the Treasurer's Office by 1:00 p.m.
- (7) A copy of the date/time stamped deposit warrant prepared by the Treasurer's Office should be retained for reconciliation purposes.

(b) Bank Account Maintenance

- (1) Opening an Account
  - (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
  - (B) Request an endorsement stamp for the new account.
  - (C) Immediately telephone the Treasurer's Office with the following:
    - (i) account number,
    - (ii) account name,
    - (iii) date opened,
    - (iv) authorized signatories,
    - (v) balance deposited, and

- (vi) status as interest bearing or non-interest bearing.
  - (D) The information in section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (2) Closing an Account
- (A) Immediately telephone the Treasurer's Office with the following:
    - (i) account number,
    - (ii) account name,
    - (iii) date closed,
    - (iv) balance withdrawn,
    - (v) reason for closing.
  - (B) The information in section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
  - (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

**24.004 Cash Handling Procedures - Justices of the Peace**

(a) Bank Account Maintenance

- (1) Opening an Account
- (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
  - (B) Request an endorsement stamp for the new account.
  - (C) Immediately telephone the Treasurer's Office with the following:
    - (i) account number,
    - (ii) account name,
    - (iii) date opened,
    - (iv) authorized signatories
    - (v) balance deposited, and
    - (vi) status as interest bearing or non-interest bearing.
  - (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (2) Closing an Account
- (A) Immediately telephone the Treasurer's Office with the following:
    - (i) account number,
    - (ii) account name,
    - (iii) date closed,
    - (iv) balance withdrawn, and

- (v) reason for closing.
  - (B) The information in section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
  - (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.
- (b) Transportation/Delivery of Funds for Deposit - Justice of the Peace offices are required to utilize the County's Armored Car Service to transport funds. The following procedures apply:
  - (1) The department head should establish a staggered schedule which would allow each clerk to close-out his/her cash drawer by 10:00 a.m. daily.
  - (2) Immediately upon receipt, all checks should be stamp-endorsed with the JP's bank account number.
  - (3) All funds should be counted and reconciled to the issued receipts. Each clerk should initial or sign his/her reconciliation form.
  - (4) The funds and the clerk's reconciliation should be given to the office manager for review. The office manager should then prepare the deposit slip.
  - (5) The funds and the completed deposit slip should be placed in a locked bank bag provided by the depository bank.
  - (6) The locked bank bag should be ready in time for the scheduled pick-up by the Armored Car Service.
- (c) Transfer of Advance Fees to the County Treasury
  - (1) The Office Manager should prepare a weekly report indicating the amount of advance fees to be transferred to the County Treasury and the collection period covered by the fees.
  - (2) The Justice of the Peace should sign and date the report.
  - (3) The depository bank should be notified to transfer the funds using the Electronic Cash Transfer System.
  - (4) Fax or deliver the original report to the Treasurer's Office by 1:00 p.m. Retain a copy of the report for reconciliation purposes.

Note: If the office does not have access to a fax machine and cannot deliver the report by 1:00 p.m., the information may be telephoned to the Treasurer's Office. The deposit warrant number provided by the Treasurer's Office should be noted on the deposit report and the original report forwarded by inter-office mail.
  - (5) The Treasurer's Office should forward the pink copy of the date/time stamped deposit warrant to the department.

- (6) The Electronic Cash Transfer confirmation, the copy of the report to the Treasurer's Office, and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

(d) Monthly Distribution Reports

- (1) By the fifteenth (15th) of the following month, the Office Manager should prepare and submit a monthly distribution report which details the allocation of fees collected during the previous month.
- (2) The Justice of the Peace should sign and date the form.
- (3) The depository bank should be notified to transfer the amount due to the County to the appropriate account(s).

Note: Disbursements to other entities or agencies will continue to be made by check.

- (4) Fax or deliver the original report to the Treasurer's Office by 1:00 p.m. Retain a copy of the report for reconciliation purposes.

Note: If the office does not have access to a fax machine and cannot deliver the report by 1:00 p.m., the information may be telephone to the Treasurer's Office. The deposit warrant number provided by the Treasurer's Office should be noted on the distribution report and the original report forwarded by inter-office mail.

- (5) The Treasurer's Office should forward the pink copy of the date/time stamped deposit warrant to the department.
- (6) The Electronic Cash Transfer confirmation, the copy of the report to the Treasurer's Office, and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

**24.005 Notes Concerning Electronic Cash Transfers**

- (a) To insure proper internal control, the following duties should be assigned to different individuals.
  - (1) preparation of weekly report detailing amount to be transferred,
  - (2) telephone authorization of cash transfer, and
  - (3) reconciliation of monthly bank statement(s).
- (b) The number of persons authorized to initiate cash transfers should be limited to two persons per office.
- (c) A log of all cash transfers should be maintained and reconciled to the monthly bank statement(s).

**24.006 Cash Handling Procedures - Travis County Community Supervision and Corrections Department**

(a) Bank Account Maintenance

(1) Opening an Account

- (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
- (B) Request an endorsement stamp for the new account.
- (C) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date opened,
  - (iv) authorized signatories
  - (v) balance deposited, and
  - (vi) status as interest bearing or non-interest bearing.
- (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.

(2) Closing an Account

- (A) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date closed,
  - (iv) balance withdrawn, and
  - (v) reason for closing.
- (B) The information in Section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

Note: If CD accounts are established at a bank other than the county depository bank, it is the department's responsibility to insure that County funds are adequately collateralized or covered by FDIC insurance.

(b) Transportation/Delivery of Funds for Deposit

- (1) All funds should be counted and recorded on a deposit slip.
- (2) All checks should be stamp-endorsed with the appropriate bank account number.
- (3) The funds and the deposit slip should be placed in a locked bank bag provided by the depository bank.

- (4) A report should be completed indicating the line item(s) and amount(s) to be posted onto the financial system. The amount should agree to the deposit slip total. The report should be signed by the department head and a copy retained for reconciliation purposes.
  - (5) The report should be faxed to the Treasurer's Office by 1:00 p.m.
  - (6) The locked bank bag should be ready in time for the scheduled pick-up by the Armored Car Service.
  - (7) A copy of the date/time stamped deposit warrant prepared by the Treasurer's Office should be retained for reconciliation purposes.
- (c) Transfer of Funds from Department Bank Accounts to the County Treasury
- (1) If a department maintains a separate bank account with the County Depository Bank, the following procedures apply:
    - (A) Prepare the associated report detailing the amount of funds to be transferred to the County Treasury.
    - (B) The department head or appropriate deputy should sign and date the report.
    - (C) Notify the bank to transfer the funds using the Electronic Cash Transfer System.
    - (D) Fax the report to the Treasurer's Office by 1:00 p.m. Retain the original report for reconciliation purposes.
    - (E) The Treasurer's Office should forward the pink copy of the date/time stamped deposit warrant to the department.
    - (F) The Electronic Cash Transfer confirmation, the copy of the report o the Treasurer's Office, and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.
- (d) Monthly Reporting of Misdemeanor Fine/Fee Distributions
- (1) Each month the Accounting Section should prepare and submit a misdemeanor fine/fee distribution report to the Sheriff Department.
  - (2) The department head or appropriate deputy should sign and date the form.
  - (3) The depository bank should be notified to transfer the amount due to the County to the appropriate account(s).
 

Note: Disbursements to other entities or agencies will continue to be made by check.
  - (4) Fax the report to the Treasurer's Office by 1:00 p.m. Retain the original report for reconciliation purposes.
 

Note: If the office does not have access to a fax machine and cannot deliver the report by 1:00 p.m., the information may be telephoned to the Treasurer's Office. The deposit warrant number provided by the

Treasurer's Office should be noted on the distribution report and the original report forwarded by inter-office mail.

- (5) The Treasurer's Office should forward the pink copy of the date/time stamped deposit warrant to the department.
- (6) The Electronic Cash Transfer confirmation, the report to the Treasurer's Office, and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

(e) **Monthly Distributions to District Clerk & Sheriff's Department**

- (1) Each month the Accounting Section should prepare a monthly distribution report which details the amount of felony fines, fees, and court costs collected and due to the District Clerk and the Sheriff's Department. Retain a copy for reconciliation purposes.
- (2) The department head or appropriate deputy should sign and date the report.
- (3) The depository bank should be notified to transfer the funds using the Electronic Cash Transfer System.
- (4) Fax the report to the Treasurer's Office by 1:00 p.m. Retain the original report for reconciliation purposes.

Note: If the office does not have access to a fax machine and cannot deliver the report by 1:00 p.m., the information may be telephoned to the Treasurer's Office. The deposit warrant number provided by the Treasurer's Office should be noted on the distribution report and the original report forwarded by inter-office mail.

- (5) The Treasurer's Office should forward the pink copy of the date/time stamped deposit warrant to the department.
- (6) The Electronic Cash Transfer confirmation, the report to the Treasurer's Office, and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

**24.007 Notes Concerning Electronic Cash Transfers**

- (a) To insure proper internal control, the following duties should be assigned to different individuals.
  - (1) preparation of weekly report detailing amount to be transferred,
  - (2) telephone authorization of cash transfer, and
  - (3) reconciliation of monthly bank statement(s).
- (b) The number of persons authorized to initiate cash transfers should be limited to two persons per office.

- (c) A log of all cash transfers should be maintained and reconciled to the monthly bank statement(s).

**24.008 Cash Handling Procedures - County Clerk**

(a) Bank Account Maintenance

(1) Opening an Account

- (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank, unless directed by court order to place funds with another banking institution.

Note: If investment accounts are established a bank other than the county depository bank, it is the department's responsibility to insure that County funds are adequately collateralized or covered by FDIC insurance.

- (B) Request an endorsement stamp for the new account.
- (C) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date opened,
  - (iv) authorized signatories
  - (v) balance deposited, and
  - (vi) status as interest bearing or non-interest bearing.
- (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.

(2) Closing an Account

- (A) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date closed,
  - (iv) balance withdrawn, and
  - (v) reason for closing.
- (B) The information in Section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

(b) Transportation/Delivery of Funds for Deposit

- (1) All funds should be counted and recorded on a deposit slip.

- (2) All checks should be stamp-endorsed with the appropriate bank account number.
  - (3) The funds and the deposit slip should be placed in a locked bank bag provided by the depository bank.
  - (4) A report should be completed indicating the line item(s) and amount(s) to be posted onto the financial system. (Line item numbers may be obtained from the County Auditor's office.) The amount should agree to the deposit slip total. The report should be signed by the department head and a copy retained for reconciliation purposes.
  - (5) The report should be faxed to the Treasurer's Office by 1:00 p.m.
  - (6) The locked bank bag should be ready in time for the scheduled pick-up by the Armored Car Service.
  - (7) A copy of the date/time stamped deposit warrant prepared by the Treasurer's Office should be retained for reconciliation purposes.
- (c) Transfer of Funds From County Clerk Bank Accounts to County Treasury. To transfer monies from the County Clerk's bank account(s) with the County Depository Bank to the County Treasurer, the following procedures apply:
- (1) Prepare the associated report detailing the amount of funds to be transferred to the County Treasury.
  - (2) The County Clerk or authorized deputy should sign and date the report.
  - (3) Notify the bank to transfer the funds using the Electronic Ash Transfer System.
- Note: Disbursements to other entities or agencies will continue to be made by check.
- (4) Deliver the original report to the Treasurer's Office by 1:00 p.m. Retain a copy of the report for reconciliation purposes.
  - (5) The Treasurer's Office should issue the pink copy of the date/time stamped deposit warrant to the department.
  - (6) The Electronic Cash Transfer confirmation, the copy of the report to the Treasurer's Office, and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

**24.009 Notes Concerning Electronic Cash Transfers**

- (a) To insure proper internal control, the following duties should be assigned to different individuals.
  - (1) preparation of weekly report detailing amount to be transferred,
  - (2) telephone authorization of cash transfer, and

- (3) reconciliation of monthly bank statement(s).
- (b) The number of persons authorized to initiate cash transfers should be limited to two persons per office.
- (c) A log of all cash transfers should be maintained and reconciled to the monthly bank statement(s).

**24.010 Cash Handling Procedures - District Clerk**

(a) Bank Account Maintenance

(1) Opening an Account

- (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank, unless directed by court order to place funds with another banking institution.

Note: If investment accounts are established a bank other than the county depository bank, it is the department's responsibility to insure that County funds are adequately collateralized or covered by FDIC insurance.

- (B) Request an endorsement stamp for the new account.
- (C) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date opened,
  - (iv) authorized signatories
  - (v) balance deposited, and
  - (vi) status as interest bearing or non-interest bearing.
- (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.

(2) Closing an Account

- (A) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date closed,
  - (iv) balance withdrawn, and
  - (v) reason for closing.
- (B) The information in section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

- (b) Transportation/Delivery of Funds for Deposit
- (1) Armored Transport to the Depository Bank
    - (A) A staggered schedule should be established which would allow each clerk to close-out his/her cash drawer by 10:00 a.m. daily.
    - (B) All checks should be stamp-endorsed with the appropriate bank account number.(This applies to fine and fee deposits only.)
    - (C) All funds should be counted and reconciled to the issued receipts. Each clerk should sign or initial his/her reconciliation form.
    - (D) The funds and the reconciliation forms should be given tot he Supervisor for review. The Supervisor should then prepare the deposit slip.
    - (E) The monies and the deposit slip should be placed in a locked bank bag provided by the depository bank. Separate locked bank bags should be used for trust fund deposits and fine/fee deposits.
    - (F) A report should be completed indicating the amount(s) to be deposited into each account. The totals should agree to the amounts entered on the deposit slip(s). The report should be signed by the department head and a copy retained for reconciliation purposes.
    - (G) The report should be delivered to the Treasurer's Office by 1:00 p.m.
    - (H) The locked bank bags should be ready in time for the scheduled pick-up by the Armored Car Service.
    - (I) A copy of the date/time stamped deposit warrant prepared by the Treasurer's Office should be retained for reconciliation purposes.
  - (2) Transport to Other Banking Institution(s) - Trust Funds. If a court order directs the District Clerk to deposit funds at a banking institution other than at the depository bank, the following procedures apply:
    - (A) The funds and the appropriate documentation specifying the establishment of an investment account for the trust funds should be placed in a lock bank bag, pouch or satchel.
    - (B) The bunds should be transported to the bank no later than 1:00 p.m.
    - (C) If funds are transported by District Clerk employees, the person and transport times should be alternated on a regular basis.
    - (D) All employees assigned to transport funds should be

NOTE: Where feasible, offices and departments will be required to utilize the County's Armored Car Service to transport funds.

- (c) Transfer of Funds from District Clerk Bank Accounts to the County Treasury. To transfer monies from the District Clerk's bank account(s) within the County Depository Bank to the County Treasurer, the following procedures apply:
- (1) Prepare the associated report detailing the amount of funds to be transferred to the County Treasury. The report should include the line item(s) for posting onto the financial system. (Line item numbers may be obtained from the County Auditor's office).
  - (2) The District Clerk or authorized deputy should sign and date the report.
  - (3) Notify the Bank to transfer the funds using the Electronic Cash Transfer System.  
  
Note: Disbursements to other entities or agencies will continue to be made by check.
  - (4) Deliver the original report to the Treasurer's office by 1:00 p.m. Retain a copy of the report for reconciliation purposes.
  - (5) The Treasurer's office should forward the pink copy of the date/time stamped deposit warrant to the department.
  - (6) The Electronic Cash Transfer confirmation, the copy of the report to the Treasurer's office, and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

**24.011 Notes Concerning Electronic Cash Transfers**

- (a) To insure proper internal control, the following duties should be assigned to different individuals.
- (1) preparation of weekly report detailing amount to be transferred,
  - (2) telephone authorization of cash transfer, and
  - (3) reconciliation of monthly bank statement(s).
- (b) The number of persons authorized to initiate cash transfers should be limited to two persons per office.
- (c) A log of all cash transfers should be maintained and reconciled to the monthly bank statement(s).

**24.012 Cash Handling Procedures - Auditor**

- (a) Bank Account Maintenance
- (1) Opening an Account
    - (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank
    - (B) Request an endorsement stamp for the new account.

- (C) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date opened,
  - (iv) authorized signatories
  - (v) balance deposited, and
  - (vi) status as interest bearing or non-interest bearing.
- (D) The information in section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.

(2) Closing an Account

- (A) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date closed,
  - (iv) balance withdrawn, and
  - (v) reason for closing.
- (B) The information in section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

(b) Transfer of Funds Among Bank Accounts Within the County Depository

- (1) If funds are to be transferred from one bank account to another within the County Depository Bank, the following procedures apply:
  - (A) Prepare the associated report detailing the amount of funds to be transferred to the other account.
  - (B) The Accounting Supervisor should sign and date the report.
  - (C) Notify the bank to transfer the funds using the Electronic Cash Transfer System.
  - (D) Deliver the original report to the Treasurer's Office by 1:00 p.m. Retain a copy of the report for reconciliation purposes.
  - (E) The Treasurer's Office should forward the original copy of the date/time stamped deposit warrant to the Auditor's office.
  - (F) The Electronic Cash Transfer confirmation, the copy of the report to the Treasurer's Office, and the original copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

**24.013 Notes Concerning Electronic Cash Transfers**

- (a) To insure proper internal control, the following duties should be assigned to different individuals.
  - (1) preparation of weekly report detailing amount to be transferred,
  - (2) telephone authorization of cash transfer, and
  - (3) reconciliation of monthly bank statement(s).
- (b) The number of persons authorized to initiate cash transfers should be limited to two persons per office.
- (c) A log of all cash transfers should be maintained and reconciled to the monthly bank statement(s).
- (d) If the transfer involves two funds which share the same bank accounts and participate in "pooled cash", a journal entry is all that is required to reflect the transfer.

**24.014 Cash Handling Procedures - Domestic Relations**

- (a) Bank Account Maintenance
  - (1) Opening an Account
    - (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
    - (B) Request an endorsement stamp for new operating accounts.
    - (C) Immediately telephone the Treasurer's Office with the following:
      - (i) account number,
      - (ii) account name,
      - (iii) date opened,
      - (iv) authorized signatories
      - (v) balance deposited, and
      - (vi) status as interest bearing or non-interest bearing.
    - (D) The information in section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
  - (2) Closing an Account
    - (A) Immediately telephone the Treasurer's Office with the following:
      - (i) account number,
      - (ii) account name,
      - (iii) date closed,
      - (iv) balance withdrawn, and

- (v) reason for closing.
  - (B) The information in Section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
  - (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.
- (b) Transportation/Delivery of Funds for Deposit
  - (1) Child Support Payments.
    - (A) All checks should be stamp-endorsed with the appropriate bank account number.
    - (B) All funds should be counted and reconciled to the issued receipts and placed into a locked bank bag provided by the depository bank. Each clerk should initial or sign his/her reconciliation form and give it and the locked bag to the Accounting Supervisor.
    - (C) The Accounting Supervisor will review the reconciliation forms for accuracy and prepare the deposit slip.
    - (D) A deposit report should be completed indicating the amount to be deposited into the appropriate account. The total should agree to the amount entered on all of the reconciliation forms prepared by the clerks. The report should be signed by the department -head- and- a copy retained for reconciliation purposes.
    - (E) The original report and the locked bank bag should be hand-carried to the Treasurer's office for pick-up by the Armored Car service.
  - (2) \$12 Annual Processing Fee Payments
    - (A) All checks should be stamp-endorsed with the appropriate bank account number.
    - (B) All funds should be counted, reconciled to the issued receipts and recorded on a deposit slip. Each clerk should sign or initial his/her reconciliation form.
    - (C) The funds and the reconciliation forms should be given to the Supervisor for review. The Supervisor should then prepare the deposit slip.
    - (D) The monies and the deposit slip should be placed in a locked bank bag provided by the depository bank.
    - (E) A report should be completed indicating the amount to be deposited into the general fund. (Line item numbers may be obtained from the County Auditor's office.) The total should agree to the amount entered on the deposit slip. The report

should be signed by the department head and a copy retained for reconciliation purposes.

- (F) The original report and the locked bank bag should be hand-carried to the Treasurer's office for pick-up by Armored Cat service.
- (G) The pink copy of the date/time stamped deposit warrant prepared by the Treasurer's office should be retained for reconciliation purposes.

#### **24.015 Cash Handling Procedures - Constable Offices**

##### **(a) Bank Account Maintenance**

###### **(1) Opening an Account**

- (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
- (B) Request an endorsement stamp for new operating accounts.
- (C) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date opened,
  - (iv) authorized signatories
  - (v) balance deposited, and
  - (vi) status as interest bearing or non-interest bearing.
- (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.

###### **(2) Closing an Account**

- (A) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date closed,
  - (iv) balance withdrawn, and
  - (v) reason for closing.
- (B) The information in Section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

- (b) Transportation/Delivery of Funds for Deposit. Constable offices are required to utilize the County's Armored Car Service to transport funds. The following procedures apply:

- (1) The department head should establish a staggered schedule which would allow each clerk to close-out his/her cash drawer by 10:00 a.m. daily.
- (2) Immediately upon receipt, all checks should be stamp-endorsed with the Constable's bank account number.
- (3) All funds should be counted and reconciled to the issued receipts. Each clerk should initial or sign his/her reconciliation form.
- (4) The funds and the clerk's reconciliation should be given to the office manager for review. The office manager should then prepare the deposit slip.
- (5) The funds and the completed deposit slip should be placed in a locked bank bag provided by the depository bank.
- (6) The locked bag should be ready in time for the scheduled pick-up by the Armored Car Service.

**24.016 Cash Handling Procedures - Public Improvements and Transportation Department**

(a) Bank Account Maintenance

- (1) Opening an Account
  - (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
  - (B) Request an endorsement stamp for new operating accounts.
  - (C) Immediately telephone the Treasurer's Office with the following:
    - (i) account number,
    - (ii) account name,
    - (iii) date opened,
    - (iv) authorized signatories
    - (v) balance deposited, and
    - (vi) status as interest bearing or non-interest bearing.
  - (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (2) Closing an Account
  - (A) Immediately telephone the Treasurer's Office with the following:
    - (i) account number,
    - (ii) account name,
    - (iii) date closed,
    - (iv) balance withdrawn, and
    - (v) reason for closing.

- (B) The information in section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

(b) Transportation/Delivery of Funds for Deposit

(1) 811 Barton Springs Location

- (A) The department head should establish a staggered schedule which would allow each clerk to close-out his/her cash drawer by 10:00 a.m. daily.
  - (i) Immediately upon receipt, all checks should be stamp-endorsed with the department's bank account number.
  - (ii) Note: If the department does not maintain a separate bank account, the department head should obtain an endorsement stamp and deposit slips from the Treasurer's Office for the appropriate County account.
- (C) All funds should be counted and reconciled to the issued receipts. Each clerk should initial or sign his/her reconciliation form.
- (D) The funds and the clerk's reconciliation should be given to the office manager for review. The office manager should then prepare the deposit slip.
- (E) The funds and the completed deposit slip should be placed in a locked bank bag provided by the depository bank.
- (F) The locked bag should be ready in time for the scheduled pick-up by the Armored Car Service.
- (G) A report should be completed indicating the line item(s) and amounts to be posted onto the financial system. (Line item numbers may be obtained from the County Auditor's office.) The report should be signed by the department head and a copy retained in the office for reconciliation purposes.
- (H) The report should be faxed or delivered to the Treasurer's Office by 1:00 p.m.

Note: If the office does not have access to a fax machine and cannot deliver the report by 1:00 p.m., the information may be telephone to the Treasurer's Office. The deposit warrant number provided by the Treasurer's Office should be noted on the deposit report and the original report forwarded by inter-office mail.
- (I) The pink copy of the date/time stamped deposit warrant prepared by the Treasurer's Office should be retained for reconciliation purposes.

- (2) Outlying Offices, Satellites and Park Locations
- (A) A sweep account should be established for outlying office, satellite and park locations that receive fees.
- Note: If sweep accounts are established at a bank other than the county depository bank, it is the department's responsibility to insure that County funds are adequately collateralized or covered by FDIC insurance.
- (B) The location supervisor head should establish a staggered schedule which would allow each clerk to close-out his/her cash drawer by 10:00 a.m. daily.
- (C) If checks are received, they should be stamp-endorsed immediately upon receipt, with the appropriate bank account number.
- (D) All funds should be counted and reconciled to the issued receipts. Each clerk should initial or sign his/her reconciliation form.
- (E) The funds and the clerk's reconciliation should be given to the location supervisor for review. The office manager should then prepare the deposit slip.
- (F) The funds and the completed deposit slip should be placed in a locked bank bag provided by the depository bank.
- (G) The locked bank bag should be transported to the bank no later than 12:00 p.m. daily.
- (H) A report should be completed indicating the line item(s) and amounts to be posted onto the financial system. (Line item numbers may be obtained from the County Auditor's office.) The report should be signed by the department head and a copy retain in the office for reconciliation purposes.
- (I) The Treasurer's Office should be notified by telephone of the amount available to be "swept" by 1:00 p.m. daily.
- (J) The deposit warrant number provided by the Treasurer's Office should be noted on the deposit report and the original report forwarded by inter-office mail. A copy should be forwarded to PITD Financial Services at the 811 Barton Springs location.
- (K) The pink copy of the date/time stamped deposit warrant prepared by the Treasurer's Office should be forwarded to PITD Financial Services at 811 Barton Springs location.

**24.017 Cash Handling Procedures - Tax Office**

- (a) Bank Account Maintenance
- (1) Opening an Account

- (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
- (B) Request an endorsement stamp for new operating accounts.
- (C) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date opened,
  - (iv) authorized signatories
  - (v) balance deposited, and
  - (vi) status as interest bearing or non-interest bearing.
- (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.

(2) Closing an Account

- (A) Immediately telephone the Treasurer's Office with the following:
  - (i) account number,
  - (ii) account name,
  - (iii) date closed,
  - (iv) balance withdrawn, and
  - (v) reason for closing.
- (B) The information in Section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

(b) Transportation/Delivery of Funds for Deposit

- (1) All funds should be counted and recorded on a deposit slip.
- (2) All checks should be stamp-endorsed with the appropriate bank account number.
- (3) The funds and the deposit slip should be placed in a locked bank bag(s) provided by the depository bank.
- (4) The locked bank bag(s) should be ready in time for the scheduled pick-up by the Armored Car Service.
- (5) A deposit warrant should be completed indicating the line item(s) and amount(s) to be posted on to the financial system. (Line item numbers may be obtained from the County Auditor's office.) The amount should agree to the deposit slip total. The report should be signed by the department head or appropriate deputy and the pink copy retained for reconciliation purposes.

- (6) The original and yellow copies of the deposit warrant should be delivered to the Treasurer's Office by 1:00 p.m.
- (c) Transfer of Funds from Tax Office Bank Accounts to the County Treasury - To transfer monies from Tax Office bank accounts within the County Depository Bank to the County Treasurer, the following procedures apply:
  - (1) Prepare the associated report and deposit warrant detailing the amount of funds to be transferred to the County Treasury. The report should include the line item(s) for posting onto the financial system. (Line item numbers may be obtained from the County Auditor's office).
  - (2) The Accounting Supervisor should sign and date the report.
  - (3) Notify the bank to transfer the funds using the Electronic Cash Transfer System.
  - (4) Deliver the original and yellow copies of the deposit warrant to the Treasurer's Office by 1:00 p.m. Retain the pink copy of the report for reconciliation purposes.
  - (5) The Electronic Cash Transfer confirmation, the copy of the report to the Treasurer's Office and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

**24.018 Notes Concerning Cash Transfers**

- (a) To insure proper internal control, the following duties should be assigned to different individuals.
  - (1) preparation of weekly report detailing amount to be transferred,
  - (2) telephone authorization of cash transfer, and
  - (3) reconciliation of monthly bank statement(s).
- (b) The number of persons authorized to initiate cash transfers should be limited to two persons per office.
- (c) A log of all cash transfers should be maintained and reconciled to the monthly bank statement(s).

**24.019 Cash Handling Procedures - Sheriff Department**

- (a) Bank Account Maintenance
  - (1) Opening an Account
    - (A) All accounts will be maintained with the County Depository Bank, NCNB Texas National Bank.
    - (B) Request an endorsement stamp for new operating accounts.
    - (C) Immediately telephone the Treasurer's Office with the following:
      - (i) account number,

- (ii) account name,
  - (iii) date opened,
  - (iv) authorized signatories
  - (v) balance deposited, and
  - (vi) status as interest bearing or non-interest bearing.
- (D) The information in Section (C) should be repeated in a memorandum to the Treasurer's Office signed by the department head.

(2) Closing an Account

- (A) Immediately telephone the Treasurer's Office with the following:
- (i) account number,
  - (ii) account name,
  - (iii) date closed,
  - (iv) balance withdrawn, and
  - (v) reason for closing.
- (B) The information in Section (A) should be repeated in a memorandum to the Treasurer's Office signed by the department head.
- (C) The department head should verify that all endorsement stamps for the closed bank account are destroyed.

(b) Transportation/Delivery of Funds for Deposit

- (1) All funds should be counted and recorded on a deposit slip.
- (2) All checks should be stamp-endorsed with the appropriate bank account number.
- (3) The funds and the deposit slip should be placed in a locked bank bag(s) provided by the depository bank.
- (4) The locked bank bag(s) should be ready in time for the scheduled pick-up by the Armored Car Service.
- (5) A deposit warrant should be completed indicating the line item(s) and amount(s) to be posted onto the financial system. The amount should agree to the deposit slip total. The report should be signed by the department head and a copy retained for reconciliation purposes.
- (6) The report should be faxed or delivered to the Treasurer's Office by 1:00 p.m. daily.

Note: If the office does not have access to a fax machine and cannot deliver the report by 1:00 p.m., the information may be telephoned to the Treasurer's Office. The deposit warrant number provided by the Treasurer's Office should be noted on the deposit report and the original report forwarded by inter-office mail.

- (7) The pink copy of the date/time stamped deposit warrant prepared by the Treasurer's Office should be retained for reconciliation purposes.
- (c) Transfer of Funds from Sheriff's Department Bank Accounts to the County Treasurer. To transfer monies from Sheriff's Department bank accounts within the County Depository Bank to the County Treasurer, the following procedures apply:
- (1) Prepare the associated report and deposit warrant detailing the amount of funds to be transferred to the County Treasury. The report should include the line item(s) for posting onto the financial system. (Line item numbers may be obtained from the County Auditor's office).
  - (2) The department head or authorized deputy should sign and date the report.
  - (3) Notify the bank to transfer the funds using the Electronic Cash Transfer System.  
Note: Disbursements to other entities or agencies will continue to be made by check.
  - (4) Deliver the original report to the Treasurer's Office by 1:00 p.m. Retain a copy of the report for reconciliation purposes.  
Note: If the office does not have access to a fax machine and cannot deliver the report by 1:00 p.m., the information may be telephoned to the Treasurer's Office. The deposit warrant number provided by the Treasurer's Office should be noted on the deposit report and the original report forwarded by inter-office mail.
  - (5) The Electronic Cash Transfer confirmation, the copy of the report to the Treasurer's Office, and the pink copy of the deposit warrant should be retained by the department for reconciliation to the monthly bank statement.

**24.020 Notes Concerning Electronic Cash Transfers**

- (a) To insure proper internal control, the following duties should be assigned to different individuals.
  - (1) preparation of weekly report detailing amount to be transferred,
  - (2) telephone authorization of cash transfer, and
  - (3) reconciliation of monthly bank statement(s).
- (b) The number of persons authorized to initiate cash transfers should be limited to two persons per office.
- (c) A log of all cash transfers should be maintained and reconciled to the monthly bank statement(s).

#### **24.021 Implementation Schedule**

- (a) Bank Account Maintenance (Opening/Closing). Implementation: Immediately
  - (1) Each office that maintains a bank account with the county depository bank is required to notify the Treasurer's Office when an account is opened/closed and provide the information as outlined in the Bank Account Maintenance section.
  - (2) By May 01, 1991, the effective date of the depository contract with NCNB Texas National Bank, each office/department should have received checks, deposit slips, endorsement stamps and all other supplies necessary to begin banking activities with NCNB Texas National Bank.
- (b) Bank Account Maintenance (Treasurer's Office) - Implementation: Immediately
  - (1) The Treasurer's Office shall maintain an up-to-date listing of all bank accounts maintained by county offices and departments. Written notification received from county offices/departments will be maintained as back-up documentation of account activity.
  - (2) The monthly account analysis report shall be reviewed upon receipt to insure that banking services are properly charged on each account. The number of accounts and the type of services charged will be monitored each month.
  - (3) The collateral balance is to be reviewed daily to insure that the 102% minimum is maintained.
  - (4) The "Earning Credit Rate" used by the depository bank shall be certified and the compensating balance calculation tested for accuracy.
- (c) Transportation/Delivery of Funds for Deposit
  - (1) Endorsement Stamps-Implementation: May 1, 1991
    - (A) Each office/department is required to obtain endorsement stamps from the depository bank for each bank account(s) it maintains.
    - (B) If the office/department does not maintain a separate bank account, the Treasurer's Office will provide an endorsement stamp for the appropriate account.
    - (C) Beginning May 1, 1991, all checks are to be stamp-endorsed immediately upon receipt.
- (d) Locked Bank Bags. Implementation: May 1, 1991 - each office/department is required to utilize locked bank bags for the transportation of county monies. The depository bank will provide the bank bags, upon request, for each office/department.

- (e) Armored Car Service. Implementation: May 1, 1991 - beginning May 1, 1991, offices departments will be required to utilize the county's armored car service to transport funds, where feasible.
- (f) Deposit Reports. Implementation: Immediately - each office/department should begin reporting deposit amounts by line item. Line item numbers may be obtained from the Accounting Section of the County Auditor's office (extension 9125). Deposit report forms may be obtained from the Treasurer's Office.
- (g) Electronic Cash Transfers to County Treasury. Implementation: May 1, 1991. The Electronic Cash Transfer System will be available to all offices/departments that maintain separate bank accounts within the depository bank beginning May 1, 1991.
- (h) Transfer of Advance Fees to County Treasury. Implementation: Immediately
  - (1) All Justice of the Peace offices are required to make weekly deposits of advance fee payments to the County Treasurer.
  - (2) The final monthly installment, along with the monthly distribution report, should be received no later than the 15th of the following month.
  - (3) Beginning May 1, 1991, advance fee payments should be made by electronic cash transfer.
- (i) Sweep Account for Outlying PITD Locations. Implementation: As Required
  - (1) By May 1, 1991, sweep accounts should be established for satellite locations that accept fees on a regular basis throughout the year.
  - (2) Sweep accounts for park locations, with extremely seasonal collections patterns or are closed during the winter months, may be established or closed as required.