



Office of
Clerk of Court
Tim Smith

CASH RECEIPTS PROCESS AND CONTROLS 9/30/2020

Monies received by the Board of County Commissioners (BCC) are processed through the cashier stations located at the Tax Deed Bldg. Animal Control, East Putnam Water Dept., and Planning & Development locations, these systems interface with the general ledger accounting system. (AS400) Each transaction is entered using a cash receipt code that correlates to general ledger accounts in the accounting system. Every day, these departments send their receipts, daily report totals, and money to finance (Jennifer Comer) via courier (Charlene Nelson, TC Courier, or Thomas) Cash register drawers are balanced at the end of the day by the cashiers.

The monies collected from the offsite department cashiers are transported by courier on a daily basis in locked bank bags to the Finance department. Once received in Finance, Finance clerk (Jennifer Comer) counts and verifies the total money to the departmental report totals. Since the offsite departments (with the exception of Animal Control) are interfaced with the accounting system, this clerk (Jennifer Comer) also verifies totals received to batch totals pulled into the AS400 system. Finance clerk (Jennifer Comer) creates a batch in the AS400 accounting for Animal Control monies collected, this total is matched to balance sheets sent by Animal Control clerk. Finance clerk (Jennifer Comer) prepares a deposit slip for the bank for each separate location (BOCC, Planning & Development, East Putnam Water and Animal Control). The money, checks, deposit slip, and list of checks are sealed in disposable bank bags and placed upfront to be picked up by courier and delivered to the bank. Note: Finance clerk creates the list of checks only for Planning & Development. The validated deposit slip is returned to Jennifer to verify total matched original deposit slip.

BOCC checks received through the mail are given to the cashier (located in the Tax Deeds Bldg). The cashier enters the checks in the appropriate BOCC batch with proper cash receipt code for posting to correct G/L account. At 3:00 pm cashier prints a BOCC batch total, places cash, coins checks backup receipts together for Finance clerk (Jennifer Comer) to process deposit (see deposit procedures in paragraph 2 above). All backup receipts are given to Finance clerk for editing and posting of batch into the AS400 accounting system.

Payments for BOCC are rarely received at satellite offices. If received, these receipts and monies are picked up by outside courier in locked bag and delivered to Thomas Evans in Mail Center who then delivers to Jennifer Comer in Finance who will then add to BOCC batch with appropriate cash receipt code.