
Trust Fund/Cash/Negotiable Instruments Handling and Delivery for Deposit to Fiscal

231.1 PURPOSE:

To establish a process for monies received and delivered to fiscal.

231.2 DEFINITIONS:

Cash Custodian (CC): Probation personnel responsible for trust funds that will have responsibility for ensuring receipt books are maintained, cash is handled per procedure, and that deposits are made as prescribed.

Fiscal Specialist (FS): Fiscal Specialist assigned to reconcile the specific trust fund.

Cash: U.S. currency, checks, money orders, monies, coins or bills.

231.3 GUIDELINES:

- A. If, in any given week, a location has NO cash or checks/money orders to deposit, an email shall be sent to the FS and the Supervising Account Technician informing them of such. This email will be retained as evidence no deposit was submitted.
- B. All submissions to the FS should balance to the enclosed dollar amount.
- C. For deposits, assistance or clarification, please contact the assigned FS or Supervising Account Technician or designee.

231.4 RESPONSIBILITIES:

- I. Cash Custodian (CC):
 - A. Will be selected by the authorized Division Director.
 - B. Will be established at each site where classes that are related to trust funds are being conducted.
 - C. Upon appointment will contact the Fiscal Specialist (FS) or designee and:
 1. Receive a three part carbon copy receipt book (Attachment A).
 2. Review the Cash Controls, Treasury Deposits and Trust Fund procedures from the San Bernardino County Internal Controls and Cash Manual (ICCM).
 3. Sign the Cash Controls, Treasury Deposits and Trust Fund Procedures Acknowledgement (Attachment D) and maintain an employee copy.
 - D. When a new CC is appointed, the outgoing CC must return all of the following to the Supervising Account Technician or designee:
 1. Receipt books
 2. Outstanding deposit receipt copies

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3. Cash
 4. Cash Count sheets (Attachment B)
 - E. The newly appointed CC will be issued a set of receipt books as outlined in Section C.
 - F. Will have no more than two (2) receipt books at any given time and must be filled before receiving another.
 - G. Each month, via email, will send the calendar dates and names of the scheduled classes for the upcoming month to the FS.
 - H. Will receive and process the cash as follows:
 1. Count and balance cash.
 2. A second person from the unit will verify that the funds are balanced and any relevant documentation is complete.
 3. Once verified, the cash, the white carbon copy of the receipts, copy of the class attendance roster (Attachment C) and the cash count sheet (Attachment B) will be sealed in an envelope with the name and date of the class/event, initialed and secured in the onsite safe.
 - I. Submit the following items to the FS or the FS Supervisor on a weekly basis:
 1. All cash.
 2. White carbon copy(s).
 3. Class attendance roster (Attachment A) indicating who made payment to be included in the deposit.
 4. Cash count sheet (Attachment B) indicating the total funds, broken down by denomination.
 - J. If at any point the cash amount (including checks/money orders) meets or exceeds \$1000.00, that amount must be brought over to the FS or designee immediately for deposit.
 - K. Retain the class records and the receipt issued by the FS confirming the amount deposited.
- II. Fiscal Specialist (FS) or designee:
- A. Issue and receive all three (3) part carbon copy receipt books to CC.
 - B. Review the Cash Controls, Treasury Deposits and Trust Fund procedures from the San Bernardino County Internal Controls and Cash Manual (ICCM) with the CC.
 - C. Ensure that the CC signs the Cash Controls, Treasury Deposits and Trust Fund Procedures Acknowledgement Form (Attachment D) each time a receipt book is issued.
 1. Maintain a copy.

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2. Provide CC with a copy.
- D. Maintain a file with the related trust fund paperwork.
- E. Verify that the cash received from the CC has been packaged appropriately and delivered on the required day of the week.
- F. Provide a receipt to the CC once the deposit amount has been confirmed.

231.5 ATTACHMENTS:

See attachment: [Trust Fund Cash Negotiable Instruments Handling and Delivery for Deposit to Fiscal Attachment A.pdf](#)

See attachment: [Trust Fund Cash Negotiable Instruments Handling and Delivery for Deposit to Fiscal Attachment B.pdf](#)

See attachment: [Trust Fund Cash Negotiable Instruments Handling and Delivery for Deposit to Fiscal Attachment C.pdf](#)

See attachment: [Trust Fund Cash Negotiable Handling and Delivery for Deposit to Fiscal Attachment D \(Lexipol 12.pdf](#)

Attachments

Trust Fund Cash Negotiable Instruments Handling and Delivery for Deposit to Fiscal Attachment A.pdf

CASH RECEIPT BOOK EXAMPLE

ORIGINAL - Give to Payee

Office	YJC	San Bernardino County	ORIGINAL
	SB	, CA	2154427
		July 22 20 16	
RECEIVED FROM	John Doe		\$ 25.00
	Twenty Five and 00/100		DOLLARS
Court	Case Name		vs
NATURE OF FEES			
Drug & Alcohol		25 00	Case No. _____
7/14/2016 class			
<input checked="" type="checkbox"/> CASH	<input type="checkbox"/> CHECK	<input type="checkbox"/> MONEY ORDER	25 00
			David Smith
			(SIGNATURE)
			PO II
			(TITLE)

DUPLICATE - Turned in with Deposit to Fiscal

Office	YJC	San Bernardino County	DUPLICATE
	SB	, CA	2154427
		July 22 20 16	
RECEIVED FROM	John Doe		\$ 25.00
	Twenty Five and 00/100		DOLLARS
Court	Case Name		vs
NATURE OF FEES			
Drug & Alcohol		25 00	Case No. _____
7/14/2016 class			
<input checked="" type="checkbox"/> CASH	<input type="checkbox"/> CHECK	<input type="checkbox"/> MONEY ORDER	25 00
			David Smith
			(SIGNATURE)
			PO II
			(TITLE)

TRIPLICATE - Stays in Receipt Book

Office	YJC	San Bernardino County	TRIPLICATE
	SB	, CA	2154427
		July 22 20 16	
RECEIVED FROM	John Doe		\$ 25.00
	Twenty Five and 00/100		DOLLARS
Court	Case Name		vs
NATURE OF FEES			
Drug & Alcohol		25 00	Case No. _____
7/14/2016 class			
<input checked="" type="checkbox"/> CASH	<input type="checkbox"/> CHECK	<input type="checkbox"/> MONEY ORDER	25 00
			David Smith
			(SIGNATURE)
			PO II
			(TITLE)

Trust Fund Cash Negotiable Instruments Handling and Delivery for Deposit to Fiscal Attachment B.pdf

PROBATION DEPARTMENT

Cash Count Sheet

Class:	Date:
Location	

DENOMINATION		NUMBER	AMOUNT
One Hundred (\$100) Dollar Bills	x		0.00
Fifty (\$50) Dollar Bills	x		0.00
Twenty (\$20) Dollar Bills	x		0.00
Ten (\$10) Dollar Bills	x		0.00
Five (\$5) Dollar Bills	x		0.00
Two (\$2) Dollar Bills	x		0.00
One (\$1) Dollar Bills	x		0.00
Dollar Coins (\$1.00)	x		0.00
Half Dollar Coins (\$.50)	x		0.00
Quarters (\$.25)	x		0.00
Dimes (\$.10)	x		0.00
Nickels (\$.05)	x		0.00
Pennies (\$.01)	x		0.00

<u>Money Orders</u>	<u>Student Name</u>	<u>Amount</u>
M/O # -		
M/O # -		
M/O # -		
M/O # -		

Total CASH:		0.00
Total MONEY ORDERS:		0.00
DEPOSIT TOTAL:		

Counted by:	Date/Time:
Verified by:	Date/Time:

cc:

Attachment B

Trust Fund Cash Negotiable Instruments Handling and Delivery for Deposit to Fiscal Attachment C .pdf

Trust Fund Cash Negotiable Handling and Delivery for Deposit to Fiscal Attachment D (Lexipol 12.pdf

**CASH CONTROLS, TREASURY DEPOSITS AND TRUST FUND PROCEDURES
ACKNOWLEDGEMENT**

I have read the above procedures from the San Bernardino County Auditor-Controller/
Treasurer/Tax Collector Internal Controls and Cash Manual, Chapters 3, 7 & 13.
I have been provided the opportunity to ask questions pertaining to the above procedures.
I hereby certify that I understand and agree to abide by the aforementioned procedures.

Employee Signature

Employee ID

Employee Name (Print)

Date

Supervisor Signature

Employee ID

Supervisor Name (Print)

Date

