

MARIN COUNTY SHERIFF'S DEPARTMENT  
CIVIL/DOCUMENTARY SERVICES POLICY AND PROCEDURE MANUAL

CHAPTER ONE - ACCOUNTING  
CIV - 01 - 02  
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DATE  
08-10-00

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**BALANCING, CIVIL, DAILY**

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**POLICY**

The Civil Trust Fund Account shall be balanced daily according to the following procedure.

**PROCEDURE**

Take the Civil Cash Box out of the "safe" located in front of the accounting desk at the rear of the main Civil/Documentary Services area. If the "safe" is locked, see a Legal Process Supervisor or the Legal Process Manager for assistance. The daily civil balancing documents will be on top of the safe.

In the black ledger book labeled "Civil - Receipts & Disbursements" (located on the table in the back of the accounting area), go to the current month. Enter the run date from the computer accounting documents in the appropriate column on the left side of the ledger (use black pen for all entries in the ledger). In column 12 put the number of new cases entered from the Case Entry Log (see Example 1 attached). Discard the pink and yellow copies of the Case Entry Log and put the Log on top of the pile of previous Logs in the organizer at the back of the civil accounting area.

Put the receipts designated "Execution" (see Example 2 attached) in receipt number order. Match the receipts with the appropriate files (see file number in left corner of receipt above telephone number and compare to file number at top of file) in the right side of the gray metal files on the table in the back of the accounting area. Put receipt on top of file, stacking first one on the bottom and ending with the last receipt on top. **Be sure receipts match files.**

For each file, separate the three parts of the receipt, comparing the amount of the receipt to the check in the file. Write the civil file number on the lower left corner of the check if it is not already there. Put the white "execution" receipts in a stack, making sure they are in receipt number order and put the check from the file with the pink copy of the receipt in another pile. Staple the yellow copy of the receipt to any "backup" that came with the check, i.e. check stub, copy of EWO, or other document and leave on top inside file (paper clip to previous execution receipts if applicable). Staple the white "execution" receipts together and in the upper right corner of the top receipt write "PVQs due (date)" with date 14 days from current date. Put the stapled white receipts on the bottom of the stack of receipts in the organizer at the back of the civil accounting area.

Compare all receipts, those designated "Execution" and those designated "Deposit" (see Example 3 attached), with the corresponding checks. Check the file number and the maker of the check on the check and on the receipt. Check the amount shown on the check and on the receipt. Stack pink receipts in receipt number order with lowest number on top (this will result in all cash receipts being on the top of the stack). Stack checks by size with smallest on top.

Run a tape of all receipts (with a sub-total for **cash receipts**) to get **total receipts**. Write on the tape the date the transactions were entered (not the run date). Staple the tape to the receipts.

Pull the "Cash Receipts Control" folder from the row of folders on the left side of the front of the accounting work station. Check off cash receipts in the "Cash Receipts Control" folder by entering the date the cash will be deposited ("date dep." column) and entering the civil file number in the "L.O. file #" column.

From the Civil Cash Box remove the amount of cash indicated by the cash receipt sub-total above. Run a tape for the cash by denomination, lowest to highest, sub-total, then add all the checks to get the **total deposit**. **Total receipts will become the total deposit.**

Endorse all checks with the Sheriff's stamp (Example 4 attached) located in the box on the left at the accounting work station. Paper clip the **total deposit** tape (with the date of deposit written on it), the cash and the checks together. Prepare a CR in the MARS system for the total deposit (see CIV 01 - 09). Wrap the cash, checks and tape in the CR printout and put it in the deposit pouch located in the "safe." Give the pouch to the Administrative personnel assigned to the mail run.

In the "Civil - Receipts and Disbursements" ledger record the CR document number (from the MARS system) in the "Doc ID" column. Enter the **total receipts** from the receipt tape in the "Receipt" column. Enter any miscellaneous credits, such as an Auditor's journal voucher, in the "Other Credits" column. Add the "Receipt" column figure and the "Other Credits" column figure and put the total in the "Total Credits" column. Enter the deposit amount shown on the CR printout from the MARS system in the "Deposit" column.

In the "Warrants/PVQ" column enter the total from the "Cash Disbursements Register" printout from the civil computer system. In the "Revenue" column enter the total of the "Charge Register" printout **minus** the check-fee total shown at the bottom of the print out and **minus** the automation fees from the printout. **NOTE:** the actual automation fee total may be different than the total shown on the bottom left of the "Charge Register" printout. Review the listing for each automation fee - if the listing is shown as an "eviction" and the charge is \$50.00, no automation fee should be charged. This \$3.00 automation fee should be deducted from the automation fee total. In the "Auxiliary" column of the ledger put the automation fee or adjusted automation fee total. In the "Special" column put the check-fee total shown at the bottom of "Cash Disbursements Register" print out. Miscellaneous charges not accounted for above are entered in the "Other" column (these are almost nonexistent). Add "Warrants/PVQ", "Revenue", "Auxiliary", "Special" and "Other", and enter in the "Total Debits" Column.

In the "Balance" column enter the total of the previous balance **plus** the **total credits** for the day, **minus** the **total debits** for the day. If the balance is correct, the ledger total will be \$275.00 more than the total given at the end of the "Account Summary" on the "Cash Receipt Register" print out.

Put the pink receipts with the tape on top of the stack of pink receipts in the organizer at the back of the accounting station area. Staple the "Cash Receipt Register" and the "Charge Register" print outs for the day and put in (on top) the blue computer binder containing previous "Cash Receipt" and "Charge" print outs. Staple the "Cash Disbursement Register" print out and put in (on top) the blue computer binder containing previous "Cash Disbursement" print outs.

RELATED STANDARDS:

None

AFFECTED DIVISIONS:

None

DATE OF REVISIONS:

None

**By order of:**

**Timothy J. Little  
Captain**