

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

CHAPTER 1 – ACCOUNTING  
CIV 01 – 03  
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DATE  
08-17-00

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**BALANCING, CIVIL, MONTHLY**

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**POLICY**

Civil accounts will be balanced on a monthly basis according to the following procedure.

**PROCEDURE**

Run a trial balance in the civil computer system as follows:

- ✓ Set up the printer in the print room with 11 x 14 computer paper pursuant to CIV 03 – 05, Civil System, Printing/Sorting
- ✓ Log on to the civil computer system (see CIV 03 –03, Civil System, Logging On).
- ✓ Select “Go to Work” by using the arrow keys to highlight your selection and pressing “enter.” Subsequent selections are made in the same manner.
- ✓ Select “Batch”
- ✓ Select “Trial Bal”
- ✓ Select “1-LPT”
- ✓ Select “Trail Bal” (computer system typo)
- ✓ Select “All Files”
- ✓ If necessary edit the date shown to reflect the closing day of the month. If not necessary, tab through the date
- ✓ Select “Print Now”

In the ledger book labeled “Civil – Receipts & Disbursements” located on the accounting table against the back wall, total columns 1 through 10 as shown in Example 1A and 1B. Bring down the balance from the last line of column 11. The lines below these totals will reflect action on ledger cards, if any, and the total balance reflected on ledger cards. Add the computer system balance totals to the ledger card balance totals as shown.

Below the final monthly totals add the three revenue columns (6, 7 and 8) and show the total.

The “Civil Trial Balance” account balance should be \$275.00 more than the end of month balance shown in the ledger (this is due to a computer error early in the system).

When you receive the Auditor’s Trial Balance print-out (this should come from the business office – ask for it if you don’t receive it by the 10<sup>th</sup> of the following month), begin by checking the outstanding PVQs (check requests) against the Auditor’s Trial Balance. These are located in a stand up file on the accounting table against the back wall. As you locate corresponding amounts (verify by PV number), check off next to the dollar amount on the print-out and write the check number from the print-out on the PVQ.

On the Auditor’s print-out, check off the CRQ print-outs from the designated monthly folder located on the accounting table against the back wall.

Account for any other items shown on the Auditor’s Trial Balance, such as Journal Vouchers for Earnings Withholding Orders, stale-dated checks, canceled checks, etc. If you have not processed any of these items

through the civil computer system, they become reconciling items in the balance. If you have not received hard copies of these items, request them immediately from the Auditor so that they may be processed through the civil system. IMPORTANT NOTE: all of these items should be handled immediately upon receipt as they are extremely difficult to track with the passage of time.

Pull a Civil Trust Fund Reconciliation form (see Example 2) from the bottom drawer of the small cabinet against the back wall in the accounting area. Complete the form for the designated month as shown in the example. This is much like balancing a checkbook. Enter the end of the month balance from the “Civil – Receipts & Disbursements” ledger on the “Sheriff-Civil General Ledger Balance” line. Below that add or deduct in-transit or reconciling items, showing any deductions in parentheses.

In-transit or reconciling items to the “Sheriff-Civil General Ledger Balance” include everything that the Auditor’s print-out shows having been added to or subtracted from the civil trust account that has not been accounted for in the civil system. In Example 2 the only reconciling item is a Journal Voucher for an Earnings Withholding Order that shows on the print-out for the month, but has not been added to the appropriate case in the civil system. Remember that anything from the previous month that has not yet been processed in the system must show again on this reconciliation. Add and/or subtract as indicated to obtain the Adjusted Sheriff-Civil General Ledger Balance.

Enter the ending balance from the Auditor’s “Trial Balance” where indicated and list any in-transit or reconciling items to adjust the Auditor’s balance. This will always include the current month’s fund transfers as shown in Example 2 (these figures come from the “Record Sheriff Civil Fees” line in the ledger (see Examples 1A and 1B). As in Example 2, there may also often be deposits (CRs) or checks (PVs) in transit – that is, we have processed them in the civil system but they have not yet been added to or deducted from the Auditor’s balance. Add and/or subtract as indicated to obtain the Adjusted Auditor’s Trial Balance. Items must also be carried forward from month to month on the reconciliation if they are not processed by the Auditor. For example, if we don’t send a request for a fund transfer to the Auditor, that fund transfer will remain a reconciling item for ensuing months, until it is processed by the Auditor.

Adjusted Sheriff and Auditor balances should agree. When balanced, staple the reconciliation form to the right hand page of the designated month.

Complete a Journal Voucher Form (Example 3), using the figures from the “Record Sheriff Civil Fees” line in the ledger (Examples 1A and 1B). The total of the three revenue accounts goes at the top under “Debit Amount” and the three individual account amounts are listed under “credit amount” on the appropriate fund lines. Have the form approved by the Division Legal Process Manager and send it to the auditor along with a request to journal the funds from the Civil Trust Account as indicated and return a copy of the Journal Voucher to Civil.

When the balancing is completed file the designated month balancing file which should contain the CRs, the Auditor’s Trial Balance and a copy of the Reconciliation Form in the far left filing cabinet against the back wall. File the PVs in the appropriate civil case files.

**RELATED STANDARDS:**

None

**AFFECTED DIVISIONS:**

None

**DATE OF REVISIONS:**

None

**By order of:**

**Timothy J. Little**  
**Captain**