

Maricopa County Internal Policy	Title: Depository Accounts Policy	Number: A2513 Issue Date: 6/20/12
Policy Category: Finance	Approved By: Maricopa County Board of Supervisors and Special Districts	Revision No: N/A
Initiating Department: Department of Finance		Revision Date: N/A

A. PURPOSE

The purpose of the Maricopa County policy for Treasurer Depository Accounts is to establish procedures and provide guidelines to County Departments/Special Districts, for the appropriate usage and reconciliation of Treasurer's Office (Treasurer) established Depository Accounts. Departments/Special Districts will be guided in establishing internal controls to help ensure adequate segregation of duties for cash handling, recording, and reconciling Depository Account transactions.

Department/Special District directors and administrators are responsible for ensuring that personnel are aware of and comply with the requirements of this policy.

B. DEFINITIONS

Bank Statement – a Depository Account statement produced by the County's servicing bank of all financial transactions occurring over a period of time, generally a calendar month.

Cash Receipt Transmittal (Cash Receipt - CR) – County's internal process to record the Depository Account transactions in the accounting ledgers (Treasurer's and County-wide Financial Accounting systems). The Treasurer posts Cash Receipts as Treasurer's Receipts (TR) in the Treasurer's ledgers.

Department – An administrative subdivision of Maricopa County. Examples are Department of Finance, Office of the Legal Defender, etc.

Depository Bank Account (Depository Account) – a bank account established by the Treasurer at the servicing bank which allows deposits of monies by County Departments/Special Districts. An account is established for the benefit of a specific Department/Special District. A Depository Account utilizes two separate general ledger accounts on the Treasurer's system. The account allows for depository transactions only, without the ability to disburse money or issue checks. Deductions from a Depository Account, other than the operational transfers done by the Treasurer, are considered exceptions and are limited to returned dishonored checks, charges/fees generated by the servicing bank, and preauthorized credit card fees/disputed chargeback transactions.

Maricopa County Internal Policy	Title: Depository Accounts Policy	Number: A2513 Issue Date: 6/20/12
Policy Category: Finance	Initiating Department: Department of Finance	Revision No: N/A Revision Date: N/A

Fund – a fiscal and accounting entity with a self-balancing set of accounts segregated for the purpose of carrying out specific activities or obtaining certain objectives in accordance with regulations, restrictions, or limitations.

Special District – an administrative and political subdivision of Maricopa County that has a Board of Directors and an independent taxing authority, i.e., Flood Control District of Maricopa County, Maricopa County Library District and Maricopa County Stadium District.

Treasurer’s Bank Ledger Account (Bank Ledger Account) – an account on the Treasurer’s general ledger (e.g., 10-X25-XXX) that records the Depository Account transactions from the bank. A summary of transactions are electronically remitted to the Treasurer daily which are immediately recorded to the Bank Ledger Account with an offsetting entry to the Clearing Account (defined below). The Bank Ledger Account is always in agreement with the servicing bank balance.

Treasurer’s Clearing Account (Clearing Account) – a pass-through account on the Treasurer’s general ledger (e.g., 30-025-XXX) that facilitates the recording of Depository Account transactions from the bank to the County’s account ledgers (Treasurer’s and County-wide Financial Accounting systems). Money is transferred from the Clearing Account to identified Fund(s) using a Cash Receipt submitted to and processed by the Treasurer.

Treasurer’s General Ledger Report (Treasurer GL Report) – a month-end report produced by the Treasurer reporting transactions for all accounts on their system, including the Bank Ledger Account and Clearing Account. The report is available at <https://treasurer.maricopa.gov/agency/> for authorized users.

C. USAGE

Departments/Special Districts are able to conduct necessary deposit transactions through the Treasurer’s cashiering collection window. Certain Departments/Special Districts experiencing financial or operational burden when making deposits at the Treasurer’s Office may be approved for a Depository Account at the County’s servicing bank to facilitate deposits. In general, Depository Accounts allow for convenience and efficiencies to both the County and others (e.g., citizens, taxpayers, governments).

Once approved, Depository Accounts are established by the Treasurer for facilitation of various Department/Special District accounting transactions which include, but are not limited to, deposits of:

- 1) Cash and checks received for payment of services, fines, fees, etc.,

Maricopa County Internal Policy	Title: Depository Accounts Policy	Number: A2513 Issue Date: 6/20/12
Policy Category: Finance	Initiating Department: Department of Finance	Revision No: N/A Revision Date: N/A

- 2) Credit card settlements for payment of services, fines, fees, etc., and
- 3) Electronic payments received as reimbursements or advancements from various governments (Federal, State, and Local Governments) for grants and for payment of services, fines, fees, etc., provided by the County.

Deposit transactions to a Depository Account can be made by the following methods:

- 1) In person at the Treasurer’s Office,
- 2) In person at the County’s servicing bank,
- 3) Via an armored car delivery to the County’s servicing bank,
- 4) Via an electronic Image Direct Deposit (IDD) check reader,
- 5) Via an electronic direct deposit made by Automated Clearing House (ACH) or wire transfer, and
- 6) Via a lockbox service established at the servicing bank for mailed in payments.

The use of electronic payment methods and/or automated equipment, such as ACH, wire transfers, credit cards, IDD check readers and kiosks, allow for less cash handling by employees, stronger internal controls, and timely receipting of deposits.

D. RECORDING TRANSACTIONS

Recording revenues or expenditures in the proper accounting period is only achieved with timely and accurate submission of Cash Receipts. A Cash Receipt records the financial transaction in the County’s accounting ledgers (Treasurer’s and County-wide Financial Accounting systems). Departments/Special Districts must prepare a Cash Receipt for all Depository Account transactions. Delays in submitting Cash Receipts result in a loss of earnings to the depositing Fund as the monies remain in the Depository Account until a Cash Receipt is processed by the Treasurer. Delays also add difficulty to account reconciliations and research.

Deposits collected by Departments/Special Districts should be deposited and remitted daily, if significant, or at least weekly to the Treasurer.

Cash Receipts should indicate the following:

- 1) Deposits – date, accounting string, such as applicable fund, Department/Special District, agency, revenue object code, approved Treasurer’s source code, and amount deposited.
- 2) Deposit adjustments (e.g., returned dishonored checks or credit card chargebacks) – date, accounting string, such as applicable fund, Department/Special District, agency, revenue object code, approved Treasurer’s source code, and adjustment amount indicated in parenthesis “(\$X.XX)”.

Maricopa County Internal Policy	Title: Depository Accounts Policy	Number: A2513 Issue Date: 6/20/12
Policy Category: Finance	Initiating Department: Department of Finance	Revision No: N/A Revision Date: N/A

- 3) Deductions (e.g., bank charges and/or fees and credit card fees only) – date, accounting string, such as applicable fund, Department/Special District, agency, expenditure object code, and deducted amount indicated in parenthesis “(\$X.XX)”.

Other adjustments and corrections, such as those for monies deposited to the wrong Treasurer’s fund/account, should be communicated to the Treasurer (Accounting Division) for necessary journal entries to the County’s accounting ledgers.

Specifically, the Treasurer’s process to record Depository Account transactions is as follows:

- 1) A bank account transaction summary is electronically transmitted by the servicing bank to the Treasurer’s Office daily.
- 2) Summary information is then recorded on the Treasurer’s system to the Bank Ledger Account (10-X25-XXX) with the offset to the Clearing Account (30-025-XXX).
- 3) Treasurer’s Office personnel process Cash Receipts prepared by Departments/Special Districts to clear transactions out of the Clearing Account into the indicated Fund on the Treasurer’s system. A stamped copy of the processed Cash Receipt is forwarded to the Department of Finance where the transaction is entered into the County-wide Financial Accounting system.
- 4) For investment purposes determined by the Treasurer Investment Officer, cash transfers (i.e., sweeps) are taken from the Bank Ledger Account and moved to the Treasurer servicing account. No Department/Special District action is needed for these transactions.

E. RECONCILIATIONS

For reporting and internal control purposes, Depository Accounts must be reconciled monthly to the Treasurer’s general ledger account balances within 30 days of month-end close by an employee whose job duties are independent of cash handling and recording functions. Properly preparing and posting Cash Receipts will result in the Treasurer’s Clearing Account maintaining a zero (\$0.00) balance. Bank statements and the Treasurer’s Bank Ledger Account activity must always agree.

A properly completed reconciliation will identify missing or incorrect posting of Cash Receipts, unrecorded charges/fees (i.e., deductions), deposits in transit, and Department/Special District/bank errors. Immediate corrective steps must be taken if needed.

Maricopa County Internal Policy	Title: Depository Accounts Policy	Number: A2513 Issue Date: 6/20/12
Policy Category: Finance	Initiating Department: Department of Finance	Revision No: N/A Revision Date: N/A

Daily cash receipts should be reconciled to total cash collections (IDD, cash register, credit card, lockbox, etc.). The daily cashing function and reconciliation between cash received and cash register sales reports are not addressed in this policy.

The Depository Account reconciliation process requires examination of two accounts.

- 1) Bank Ledger Account (10-X25-XXX) - all transactions posting to the servicing bank account will be netted and downloaded electronically to the Treasurer's Bank Ledger Account. The ending balances from the month-end bank statement and balances on the Treasurer's GL Report should agree. If the balances do not agree, the situation must be immediately researched and reported to the Treasurer to determine corrective action.
- 2) Clearing Account (30-025-XXX) – the Treasurer's Clearing Account is critical to and needs the most attention in the reconciliation process. The account is designed to be a pass through account for all transactions to be cleared by a Cash Receipt ultimately resulting in a zero (\$0.00) balance. Cash Receipts must be processed for any transactions remaining in this account (excluding timing differences) during the reconciliation process.

The ending balance on the Treasurer's GL Report, minus deposits without Cash Receipts, plus deposit adjustments (e.g., dishonored checks) and deductions (e.g., charges/fees) without Cash Receipts, plus or minus bank/Department/Special District errors should equal zero (\$0.00). Identified differences must be investigated and resolved as soon as possible, preferably by end of the month so as not to impact another month but at minimum within 30 days. See Exhibit A for a reconciliation example and recommended procedures.

F. GUIDELINES

Departments/Special Districts with Depository Accounts must adhere to the following:

- 1) Departments/Special Districts must justify the need to establish a Depository Account through the Department of Finance.
- 2) The account can only be established by authorized account signers in the Treasurer's Office upon approval from the Treasurer's Accounting Division Manager. Designated Department/Special District appointees are users of the account.
- 3) Only deposit transactions are allowed. Check issuance or disbursements are prohibited.

Maricopa County Internal Policy	Title: Depository Accounts Policy	Number: A2513 Issue Date: 6/20/12
Policy Category: Finance	Initiating Department: Department of Finance	Revision No: N/A Revision Date: N/A

- 4) The only deductions allowed are those made by the servicing bank for their fees and returned/dishonored checks or by credit card processors for fees and chargeback transactions.
- 5) Departments/Special Districts must prepare and submit Cash Receipts to properly record all Depository Account transactions in the County's accounting ledgers (Treasurer's and County-wide Financial Accounting systems) within 15 days from month-end.
- 6) Depository Accounts must be reconciled by an employee whose job duties are independent of cash handling or recording functions within 30 days of month-end close.
- 7) Fiscal year-end reconciliations for June activity must be submitted to the Treasurer (Accounting Division) and Department of Finance within 60 days of year-end close.
- 8) All reconciliations, including back-up support must be retained in accordance with record retention policies. Records are subject to review upon request by any Department/Special District listed in bullet point (10) below.
- 9) Closure of the Treasurer's Depository Account may occur if Departments/Special Districts do not:
 - a. Properly perform reconciliations as required by this policy,
 - b. Prepare Cash Receipts for all transactions,
 - c. Record the financial transaction in the accounting ledgers,
 - d. Have a continuing need for the account, or
 - e. Fulfill their fiduciary responsibility with the use and financial activity of the account.

Closure of Depository Accounts will result in Departments/Special Districts being restricted to cash basis only operations, eliminating credit card acceptance. As these limitations may significantly affect business operations of a Department/Special District, the Treasurer in conjunction with the Department of Finance, will work with the Department/Special District to address any issues. If issues are not remedied within a prescribed period, actions will be taken to close the account. The Department of Finance and Treasurer will notify the County Manager of any action to close a Depository Account.

- 10) The account is subject to external auditor review and/or read-only electronic access at any time by the Department of Finance, Internal Audit Department, and Office of Management and Budget.

Maricopa County Internal Policy	Title: Depository Accounts Policy	Number: A2513 Issue Date: 6/20/12
Policy Category: Finance	Initiating Department: Department of Finance	Revision No: N/A Revision Date: N/A

G. REFERENCE AND ADDITIONAL RESOURCES

Uniform Accounting Manual for Arizona Counties (UAMAC) – provides internal controls for accounting and financial reporting by Arizona counties, in conformity with statutory requirements and generally accepted accounting principles. The UAMAC is published by the Auditor General. It can be found at <http://www.azauditor.gov>.

Department of Finance Recommended Procedures for Dishonored Checks – provides guidance for handling dishonored checks. The procedure can be found at <http://ebc.maricopa.gov/finance/procedures.aspx>.

Department of Finance Image Direct Deposit (IDD) Recommended Procedures – provides guidance for processing checks electronically using IDD machines. The procedure can be found at <http://ebc.maricopa.gov/finance/procedures.aspx>.

Reconciliation Example – is for reference only and not considered part of the policy. The Reconciliation Example may be periodically updated without Board of Supervisor approval. Refer to Exhibit A attached.

Agenda Numbers: C-18-12-044-6-00; C-18-12-045-6-00; C-18-12-046-6-00;
C-18-12-047-6-00

Exhibit A

(Exhibit Updated 9/18/12)

- Reconciliation Procedures
- Depository Account Reconciliation Example
- Bank Account Statement
- Treasurer's GL Report – Bank Ledger Account (10-X25-XXX)
- Treasurer's GL Report – Clearing Account (30-025-XXX)
- Spreadsheet Tool Example (Optional)
- Cash Receipt Summary Worksheet Example (Optional)
- Cash Receipt Examples



Maricopa County

Treasurer Depository Accounts Reconciliation Procedures

Depository Account Policy A2513
Issued June 20, 2012

Reconciliation procedures

1. Gather all supplies needed, including:
 - Depository account month end statement
 - Treasurer's Reports - 10 and 30
 - Completed Cash Receipt Summary Worksheets or Cash Receipt copies for those CRTs posted on that month's 30 report
 - Blank spreadsheet (optional tool to aid in first step of balancing that one month of activity)
 - Last month's final Depository Account Reconciliation
2. Ensure the ending balance listed on the Treasurer's Bank Ledger Report 10 agrees with the ending balance on the Bank Statement for the same month or year. Record those amounts on the Reconciliation form.
3. Record the month-end Clearing Account balance taken from the Treasurer's Clearing Account Report 30.
4. Cash Receipts posting to the Treasurer's Clearing Account Report 30 after month end will be used to validate timing difference Reconciliation items.
5. Using the depository account statement, validate all bank deposits are included in a Cash Receipt posting on the 30 report that month. If identified as a timing difference effecting that Reconciliation, list it on the Reconciliation form or optional Spreadsheet appropriately. Correctly change each Spreadsheet column's required action and color to define if it is/isn't a Reconciliation item to be included in the final Reconciliation for the month. All Recon items identified in blue on the Spreadsheet will be transferred to the Reconciliation form once the monthly activity on the 30 report is balanced.
6. Validate all bank (fees/returned checks) and credit card processor (fees/chargeback transaction) deductions are included in a Cash Receipt posting that month. If identified as a timing difference list it on the Spreadsheet appropriately or directly on the Reconciliation form.
7. Describe all recording items in detail. Supporting documents should be retained and either referenced or attached to the Reconciliation form.
8. Complete research on transactions as needed. Once all monthly transactions are correctly identified and balanced, complete the Reconciliation form bringing forward only the outstanding Recon items from this month and any still outstanding items from prior months.
10. Prepare and process missing, correction or outstanding Cash Receipts.
11. The completed final Depository Account Reconciliation form should be signed, dated and approved by a supervisor. File it, with supporting documents, by date.

Reconciliation notes and tips

- ❖ For internal control purposes, depository accounts must be reconciled monthly to the Treasurer's Reports (10 & 30) balances within 30 days of month-end close by an employee whose job duties are independent of the cash handling and recording functions.
- ❖ A timing difference occurs at the beginning or end of a calendar month when a transaction (cash, check or credit card) is taken but funds settle at the bank in a different calendar month.
- ❖ A Cash Receipt posting to the Treasurer's Clearing Account 30 Report excluded from the Bank Statement may be due to it being a prior month's correction.
- ❖ A Cash Receipt duplicated or submitted in error must be reversed with a correcting Cash Receipt.
- ❖ Other adjustments and corrections, such as those for monies deposited to the wrong Treasurer's fund/account should be communicated to the Treasurer (Accounting Division) for necessary journal entries to be completed.
- ❖ To retrieve Treasurer's Reports, authorized users should:
 - ✓ Go to the Treasurer's website: <https://treasurer.maricopa.gov/agency/>
 - ✓ Reports
 - ✓ Fund Ledgers
 - ✓ Fund Ledger Fiche Treas 201207.pdf
 - ✓ Month
 - ✓ Your department's agency code 10-125-XXX and 30-025-XXX

Available tools

Tools are readily available for usage in the account handling and monthly reconciliation processes for authorized users. They include:

- JPMorgan Access for obtaining daily transaction activity and end of month statements.
- Fidelity Information Services (FIS) Data Point reporting tool for daily and monthly credit card detail and reports.
- Maricopa County Treasurer's website for retrieving month end reports including Treasurer's Bank Ledger Account (10-X25-XXX) and Clearing Account (30-025-XXX). Reports are available after month end close. The website is <https://treasurer.maricopa.gov/agency/>.
- Maricopa County Department of Finance's website for viewing the Depository Accounts Policy, A2513 and detailed examples of all documents involved in the reconciliation process. The website is <https://ebc.maricopa.gov/finance/policies.aspx>.

Depository Account Reconciliation Example

ABC Department or

Department: Special District

Month/Year: 2/28/2011

Date Prepared: 3/9/2011

Bank Account Number: 970XXXXX00

9 Prepared by: Jane Doe

 Typed Name

9 Reviewed by: John Smith

 Signature

Month ending: 2/28/2011

1	Ending Balance from Treasurer's GL Report - Bank Ledger Account (10-X25-XXX)	Ⓐ	128,028.95	
2	MINUS: Ending Ledger Balance from Bank Statement (#970XXXXX00)	Ⓑ	128,028.95	
3	Difference		0.00	

4 - 8	Ending Balance from Treasurer's GL Report - Clearing Account (30-025-XXX)	Ⓒ	(70,692.54)	
-------	---	---	-------------	--

MINUS: Deposits without Cash Receipts (CR)
 (amounts recorded by bank, but not yet posted to the GL Report via a CR)

Ⓓ	(5,580.00)	Missing CR for deposit 2/24
---	------------	-----------------------------

PLUS: Deposit Adjustments (e.g., dishonored checks) and Deductions (e.g., charges/fees) without Cash Receipts

Ⓔ	2,370.00	Missing CR for dishonored check
Ⓕ	1,770.00	Missing CR for dishonored check
	3,385.22	Prior month(s) CRs not yet prepared

PLUS or MINUS: Errors (by bank or department)

Ⓖ	(2,462.00)	CR3XXXX3 not in balance to bank deposits
---	------------	--

PLUS: Deposits in transit
 (amounts received and recorded by Department/Special District, but not yet recorded by bank)

Ⓙ	57,199.32	CR3XXXX6 posted to Treasurer 2/28; Posted at bank 3/1. (timing difference)
Ⓚ	14,010.00	CR3XXXX5 posted to Treasurer 2/28; these \$'s posted at bank 3/1 (timing difference)

Reconciled Ending Balance for Treasurer's Clearing Account (30-025-XXX)	0.00
--	------

Recommended Procedures:

- 1 Record the current balance from the Treasurer's GL Report (10-X25-XXX).
- 2 Record the ending ledger balance from the end of month bank statement.
- 3 Research any difference prior to reporting it to the Treasurer's Office (Accounting Division).
- 4 Record the current balance from the Treasurer's GL Report (30-025-XXX).
- 5 Trace each Cash Receipt to the Treasurer's GL Report (30-025-XXX) to ensure it was properly recorded.
- 6 Note any deposits, deductions, or adjustments without an off-setting Cash Receipt.
- 7 Research and correct any differences noted. Prepare a Cash Receipt if it is not a timing difference.
- 8 Note the correcting CR numbers and entry date on this reconciliation. Ensure it posts correctly next month.
- 9 Sign and date where indicated. Obtain supervisor approval and signature.
- 10 File bank statement, reconciliation and all supporting documents by date.

CHASE BANK

JPMORGAN CHASE BANK, N.A.
ARIZONA MARKET
P O BOX 659754
SAN ANTONIO TX 78265-9754

February 01, 2011
February 28, 2011

Page 1 of 4

00001010 CEN 601 X 06112 - NNN 1 000000000 C1 0000

Account Number
000000970XXXXX00

Customer Service

If you have any questions
about your statement, please
contact your Customer Service
Professional.

MARICOPA COUNTY TREASURER
ABC DEPARTMENT/SPECIAL DISTRICT
9876 N MAIN STREET
PHOENIX, AZ 85003

Commercial Checking

Summary	Number	Amount
Opening Ledger Balance		\$185,965.51
Deposits and Credits	28	\$876,203.44
Withdrawals and Debits	8	\$934,140.00
Checks Paid	0	\$0.00
Ending Ledger Balance		Ⓡ 128,028.95

Deposits and Credits

Ledger Date	Description	Amount
02/01	REMOTE ONLINE DEPOSIT 1430	\$38,272.30
02/01	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY DESCR:NID0080175SEC:CCD TRACE#:031000421716152 EED:120201 IND ID:FISCCSETTL IND NAME:09MAR-ABC-DEPT-P /BID*0005943581 TRN: 0714217161TC	Ⓡ\$40,617.30 { 2,345.00
02/02	REMOTE ONLINE DEPOSIT 1430	Ⓡ\$38,761.00 { 36,750.00
02/02	Cash Svcs Cash Dep, Depdate= 02/01/2011, Bag= 1523741, ULID= 0000000611, Vltid= 132	{ \$2,011.00
02/03	DEPOSIT	\$795.00
02/07	LOCKBOX DEPOSIT 29591	{ \$86,904.80
02/07	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY DESCR:NID0080175SEC:CCD TRACE#:031000421716152 EED:120206 IND ID:FISCCSETTL IND NAME:09MAR-ABC-DEPT-P /BID*0005943581	Ⓡ \$91,914.80 { \$5,010.00

Please examine this statement of account at once. By continuing to use the account, you agree that: (1) the account is subject to the Bank's deposit account agreement, and (2) the Bank has no responsibility for any error in or improper charge to the account (including any unauthorized or altered check) unless you notify us in writing of this error or charge within sixty days of the mailing or availability of the first statement on which the error or charge appears.

CHASE BANK

February 01, 2011 –
February 28, 2011

Page 2 of 4

Account Number
000000970XXXXX00

MARICOPA COUNTY TREASURER
ABC DEPARTMENT

Commercial Checking

(continued)

Deposits and Credits

Ledger Date	Description	Amount
02/08	REMOTE ONLINE DEPOSIT 1002	\$55,929.30
02/09	Cash Svcs Cash Dep, Depdate= 02/08/2011, Bag= 1523741, ULID = 0000000611, Vltid= 132	\$62,304.41
02/09	REMOTE ONLINE DEPOSIT 1430	\$46,098.87
02/10	REMOTE ONLINE DEPOSIT 1430	\$16,205.54
02/10	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY DESCR:NID0080175SEC:CCD TRACE#:031000421716152 EED:120210 IND ID:FISCCSETTL IND NAME:09MAR-ABC-DEPT-P /BID*0005943581	Ⓢ\$51,380.00
		\$6,760.00
02/14	REMOTE ONLINE DEPOSIT 1430	\$21,023.85
02/16	LOCKBOX DEPOSIT 29591	\$14,456.00
02/16	Cash Svcs Cash Dep, Depdate= 02/15/2011, Bag= 1523741, ULID = 0000000611, Vltid= 132	\$16,231.00
		\$1,775.00
02/17	REMOTE ONLINE DEPOSIT 1430	\$35,444.11
02/17	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY DESCR:NID0080175SEC:CCD TRACE#:031000421716152 EED:120217 IND ID:FISCCSETTL IND NAME:09MAR-ABC-DEPT-P /BID*0005943581 TRN: 0714217161TC	\$39,407.11
		\$3,963.00
02/22	REMOTE ONLINE DEPOSIT 1430	\$52,691.35
02/22	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY TRACE#:031000421716152 EED:120201 IND ID:FISCCSETTL IND	\$58,366.35
		\$5,675.00
02/23	REMOTE ONLINE DEPOSIT 1430	\$19,709.90
02/23	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY DESCR:NID0080175SEC:CCD TRACE#:031000421716152 EED:120223 IND ID:FISCCSETTL IND NAME:09MAR-ABC-DEPT-P /BID*0005943581 TRN: 0714217161TC	\$23,379.90
		\$3,670.00
02/24	REMOTE ONLINE DEPOSIT 1430	\$49,650.00
		\$44,070.00

CHASE BANK

February 01, 2011 –
February 28, 2011

Page 3 of 4

Account Number
000000970XXXXX00

MARICOPA COUNTY TREASURER
ABC DEPARTMENT

Commercial Checking

(continued)

Deposits and Credits

Ledger Date	Description	Amount
02/24	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY DESCR:NID0080175SEC:CCD TRACE#:031000421716152 EED:120224 IND ID:FISCCSETTL IND NAME:09MAR-ABC-DEPT-P /BID*0005943581 TRN: 0714217161TC	see above { ⓓ \$5,580.00
02/25	REMOTE ONLINE DEPOSIT 1430	\$192,284.72
02/27	LOCKBOX DEPOSIT 29591	\$43,018.70
02/27	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY DESCR:NID0080175SEC:CCD TRACE#:031000421716152 EED:120228 IND ID:FISCCSETTL IND NAME:09MAR-ABC-DEPT-P /BID*0005943581 TRN: 0714217161TC	\$46,553.70 { \$3,535.00
02/28	REMOTE ONLINE DEPOSIT 1430	\$79,685.00
02/28	ORIG CO NAME:LINK2GOV CORP ORIG ID:1021938564 DESC DATE: CO ENTRY DESCR:NID0080175SEC:CCD TRACE#:031000421716152 EED:120229 IND ID:FISCCSETTL IND NAME:09MAR-ABC-DEPT-P /BID*0005943581 TRN: 0714217161TC	\$87,605.00 { \$7,920.00
Total		\$876,203.44

Withdrawals and Debits

Ledger Date	Description	Amount
02/02	JPMORGAN ACCESS TRANSFER TO ACCOUNT 9XXXXXX1 YOUR REF: 9544689	ⓓ \$233,000.00
02/07	DEPOSITED ITEM RETURNED Refer to Maker 099012611 # OF ITEMS00001CK#:0002092957 DEP AMT000000003675000DEP DATE020212CK AMT0000237000	ⓔ \$2,370.00
02/07	JPMORGAN ACCESS TRANSFER TO ACCOUNT 9XXXXXX1 YOUR REF: 4584230	ⓓ \$102,000.00

CHASE BANK

February 01, 2011 –
February 28, 2011

Page 4 of 4

Account Number
000000970XXXXX00

MARICOPA COUNTY TREASURER
ABC DEPARTMENT

Commercial Checking

(continued)

Withdrawals and Debits

<i>Ledger Date</i>	<i>Description</i>	<i>Amount</i>
02/09	JPMORGAN ACCESS TRANSFER TO ACCOUNT 9XXXXXX1 YOUR REF: 4590336	\$121,000.00
02/10	DEPOSITED ITEM RETURNED Refer to Maker 099018746 # OF ITEMS00001CK#:0002092961 DEP AMT000000005592930DEP DATE020812CK AMT0000177000	Ⓡ \$1,770.00
02/17	JPMORGAN ACCESS TRANSFER TO ACCOUNT 9XXXXXX1 YOUR REF: 4610586	\$102,000.00
02/23	JPMORGAN ACCESS TRANSFER TO ACCOUNT 9XXXXXX1 YOUR REF: 4620786	\$105,000.00
02/27	JPMORGAN ACCESS TRANSFER TO ACCOUNT 9XXXXXX1 YOUR REF: 4630328	\$267,000.00
Total		\$934,140.00

Daily Balance

<i>Date</i>	<i>Ledger Balance</i>	<i>Date</i>	<i>Ledger Balance</i>
02/01	\$226,582.81	02/16	\$104,782.17
02/02	\$32,343.81	02/17	\$42,189.28
02/03	\$33,138.81	02/18	\$42,189.28
02/07	\$20,683.61	02/21	\$42,189.28
02/08	\$76,612.91	02/22	\$100,555.63
02/09	\$17,917.32	02/23	\$18,935.53
02/10	\$67,527.32	02/24	\$68,585.53
02/13	\$67,527.32	02/25	\$260,870.25
02/14	\$88,558.17	02/28	\$128,028.95
02/15	\$88,558.17		

Your service charges, fees and earnings credit have been calculated through account analysis.

MARICOPA COUNTY TREASURER'S OFFICE

TREASURER'S Fund Ledger for month end 28-FEB-2011

10-X25-XXX DEPOSITORY CASH - ABC DEPARTMENT/SPECIAL DISTRICT

--- T r a n s f e r ---

Tran Date	Source Code	DOC-REF Number	Tran Code	Description	Income Distribution	From	To	Disbursements	Balance
* * Month Begin * *									185,965.51
02-01	DEPLOG		11	CHASE NET CHANGE	(K) 40,617.30				226,582.81
02-02	DEPLOG		11	CHASE NET CHANGE	(L) 38,761.00				265,343.81
02-02	DEPLOG		30	CHASE TRANSFERS		(I) 233,000.00-			32,343.81
02-03	DEPLOG		11	CHASE NET CHANGE	795.00				33,138.81
02-07	DEPLOG		11	CHASE NET CHANGE	(U)-(E)= 89,544.80				122,683.61
02-07	DEPLOG		30	CHASE TRANSFERS		(J) 102,000.00-			20,683.61
02-08	DEPLOG		11	CHASE NET CHANGE	55,929.30				76,612.91
02-09	DEPLOG		11	CHASE NET CHANGE	62,304.41				138,917.32
02-09	DEPLOG		30	CHASE TRANSFERS		121,000.00-			17,917.32
02-10	DEPLOG		11	CHASE NET CHANGE	(V)-(F)= 49,610.00				67,527.32
02-14	DEPLOG		11	CHASE NET CHANGE	21,023.85				88,551.17
02-16	DEPLOG		11	CHASE NET CHANGE	16,231.00				104,782.17
02-17	DEPLOG		11	CHASE NET CHANGE	39,407.11				144,189.28
02-17	DEPLOG		30	CHASE TRANSFERS		102,000.00-			42,189.28
02-22	DEPLOG		11	CHASE NET CHANGE	58,366.35				100,555.63
02-23	DEPLOG		11	CHASE NET CHANGE	23,379.90				123,935.53
02-23	DEPLOG		30	CHASE TRANSFERS		105,000.00-			18,935.53
02-24	DEPLOG		11	CHASE NET CHANGE	49,650.00				68,585.53
02-25	DEPLOG		11	CHASE NET CHANGE	192,284.72				260,870.25
02-27	DEPLOG		11	CHASE NET CHANGE	46,553.70				307,423.95
02-27	DEPLOG		30	CHASE TRANSFERS		267,000.00-			40,423.95
02-28	DEPLOG		11	CHASE NET CHANGE	87,605.00				128,028.95
* Current Balance *					872,063.44	930,000.00		(A)	128,028.95

MARICOPA COUNTY TREASURER'S OFFICE

TREASURER'S Fund Ledger for month end 28-FEB-2011

30-025-XXX

DEP ACCOUNT - ABC DEPARTMENT/SPECIAL DISTRICT

--- T r a n s f e r ---

Tran Date	Source Code	DOC-REF Number	Tran Code	Description	Income Distribution	From	To	Disbursements	Balance
* * Month Begin * *									58,405.66-
02-01	74259	DEPLOG	11	CHASE DEPOSITS	40,617.30-				17,788.36-
02-02	74259	DEPLOG	11	CHASE DEPOSITS	38,761.00-				20,972.64
02-03	74259	DEPLOG	11	CHASE DEPOSITS	795.00-				21,767.64
02-07	74259	DEPLOG	11	CHASE DEPOSITS	91,914.80-				113,682.44
02-07	74259	DEPLOG	11	CHASE ADJUSTMENTS	2,370.00				111,312.44
02-08	74259	DEPLOG	11	CHASE DEPOSITS	55,929.30-				167,241.74
02-09	74259	DEPLOG	11	CHASE DEPOSITS	62,304.41-				229,546.15
02-10	74259	DEPLOG	11	CHASE ADJUSTMENTS	1,770.00				227,776.15
02-10	74259	DEPLOG	11	CHASE DEPOSITS	51,380.00-				279,156.15
02-13	74259	TR3XXXX1	11	ABC DEPARTMENT	46,098.87				233,057.28
02-13	74259	TR3XXXX2	11	ABC DEPARTMENT	167,732.10				65,325.18
02-14	74259	DEPLOG	11	CHASE DEPOSITS	21,023.85-				86,349.03
02-14	74259	TR3XXXX3	11	ABC DEPARTMENT	131,546.15				45,197.12-
02-16	74259	DEPLOG	11	CHASE NET CHANGE	16,231.00-				28,966.12-
02-17	74259	DEPLOG	11	CHASE DEPOSITS	39,407.11-				10,440.99
02-22	74259	DEPLOG	11	CHASE DEPOSITS	58,366.35-				68,807.34
02-23	74259	DEPLOG	11	CHASE DEPOSITS	23,379.90-				92,187.24
02-24	74259	DEPLOG	11	CHASE DEPOSITS	49,650.00-				141,837.24
02-24	74259	TR3XXXX4	11	ABC DEPARTMENT	97,250.46				44,586.78
02-25	74259	DEPLOG	11	CHASE DEPOSITS	192,284.72-				236,871.50
02-27	74259	DEPLOG	11	CHASE DEPOSITS	46,553.70-				283,425.20
02-28	74259	DEPLOG	11	CHASE DEPOSITS	87,605.00-				371,030.20
02-28	74259	TR3XXXX5	11	ABC DEPARTMENT	384,523.42				13,493.22-
02-28	74259	TR3XXXX6	11	ABC DEPARTMENT	57,199.32				70,692.54-
* Current Balance *									12,286.88
									70,692.54-

(T)

(G)

(X)

(C)

70,692.54-

Cash Receipt Summary Worksheet - this worksheet example may be used to reconcile daily cash collections to the total Cash Receipt

Department/
 Special District: ABC Department/Special District
 Cash Receipt Number: 3XXXX5
 Date: 02/28/11

Prepared by: Robert Moore
 Reviewed by: Mike Adams
 Cash Receipt Total: $\text{\textcircled{T}}$ \\$ 384,523.42
 Worksheet Total: $\text{\textcircled{\Sigma S}}$ \\$ 384,523.42

The following Depository Account transactions are included in this Cash Receipt:

Deposit origination type	Image Direct Deposit (IDD)	Taken to the bank	Credit Card Batch	Armored Car	Lockbox at servicing bank	EFT/Other
Bank statement description	Remote On Line Deposit	DEPOSIT	LINK2 GOV	Cash Svcs Cash Dep	Lockbox Deposit	Various
	Amount(s)	Amount(s)	Amount(s)	Amount(s)	Amount(s)	Amount(s)
	\$ 44,070.00 $\text{\textcircled{M}}$	\$ 1,275.00	\$ 3,535.00		\$ 43,018.70	
	\$ 192,284.72 $\text{\textcircled{N}}$	\$ 50.00	\$ 7,920.00			
	\$ 79,685.00		\$ 5,450.00 $\text{\textcircled{O}}$			
			\$ 250.00 $\text{\textcircled{P}}$			
			\$ 6,285.00 $\text{\textcircled{Q}}$			
			\$ 700.00 $\text{\textcircled{R}}$			
Totals	$\text{\textcircled{S}}$ \$ 316,039.72	$\text{\textcircled{S}}$ \$ 1,325.00	$\text{\textcircled{S}}$ \$ 24,140.00	$\text{\textcircled{S}}$ \$ -	$\text{\textcircled{S}}$ \$ 43,018.70	$\text{\textcircled{S}}$ \$ -

Charge origination type	Returned dishonored check(s)	Fees (credit card)	Fees (bank)	Other Adjustments
Bank statement description	Deposited Item Returned	LINK2 GOV	Various	Various
	Amount(s)	Amount(s)	Amount(s)	Amount(s)
Totals	$\text{\textcircled{S}}$ \$ -	$\text{\textcircled{S}}$ \$ -	$\text{\textcircled{S}}$ \$ -	$\text{\textcircled{S}}$ \$ -

Reconciliation Note: these February deposits posted to the bank account in March (timing difference)			
3/1	$\text{\textcircled{M}}$	\$	1,275.00
3/1	$\text{\textcircled{N}}$	\$	50.00
3/1	$\text{\textcircled{O}}$	\$	5,450.00
3/1	$\text{\textcircled{P}}$	\$	250.00
3/2	$\text{\textcircled{Q}}$	\$	6,285.00
3/1	$\text{\textcircled{R}}$	\$	700.00
Total	$\text{\textcircled{H}}$	\$	14,010.00

Note: Departments/Special Districts must prepare a Cash Receipt for all Depository Account transactions

Attach a copy of this worksheet to any Cash Receipt submitted to the Treasurer's Office

Keep a copy with your records for reconciliation purposes



ENTER TREASURER NUMBER STAMP BELOW

CASH RECEIPTS TRANSMITTAL

2011-02-28 3XXXX6

TO TREASURER: THE FOLLOWING LISTED AMOUNTS ARE TRANSMITTED TO YOU FOR DEPOSIT AND TO BE PLACED TO THE CREDIT OF THE FUNDS INDICATED HEREIN

(MMDDYY) (8)
 DATE TRANSMITTAL
 02/28/11

NOTE: IF THIS IS A REFUND OF A PAYMENT MADE TO A VENDOR YOU MUST PROVIDE VENDOR CODE

DOCUMENT TOTAL
 57,199.32

(3)	(3)	(3)	(4)	(4)	(4)	(3)	(2)	(4)	(3)	(3)	(2)	(11)		TREAS	
FUND	FUND	AGENCY	LOW	ACTIVITY	FUNC	REV	SUB	REPT	B/S	OBJ	SUB	VENDOR	DESCRIPTION	SOURCE	AMOUNT
CLASS			ORG				REV	CATG	ACCT	OBJ	OBJ	CODE		CODE	
01	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					GRANT REIMBURSEMENT	XXXXX	57,199.32
02															
03															
04															
05															
06															
07															
08															
09															
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
PAGE TOTAL														=	57,199.32

PREPARER/APPROVALS SECTION

PREPARED BY: Janet Jones
 PHONE: 602-506-XXXX
 DEPARTMENT: ABC Department/Special District

RECEIVED THE ITEMS LISTED: Dan Wilson DATE: 2/28/2011

Treasurer's Account Code
25-XXX



ENTER TREASURER NUMBER STAMP BELOW

CASH RECEIPTS TRANSMITTAL

2011-02-28 3XXXX5

TO TREASURER: THE FOLLOWING LISTED AMOUNTS ARE TRANSMITTED TO YOU FOR DEPOSIT AND TO BE PLACED TO THE CREDIT OF THE FUNDS INDICATED HEREIN

(MMDDYY) (8)
 DATE TRANSMITTAL
 02/28/11

NOTE: IF THIS IS A REFUND OF A PAYMENT MADE TO A VENDOR YOU MUST PROVIDE VENDOR CODE

DOCUMENT TOTAL
 384,523.42

(3)	(3)	(3)	(4)	(4)	(4)	(3)	(2)	(4)	(3)	(3)	(2)	(11)		TREAS	
FUND	FUND	AGENCY	LOW	ACTIVITY	FUNC	REV	SUB	REPT	B/S	OBJ	SUB	VENDOR	DESCRIPTION	SOURCE	AMOUNT
CLASS			ORG				REV	CATG	ACCT	OBJ	OBJ	CODE		CODE	
01	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					Permit sales	XXXXX	26,090.00
02	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					Grant Reimbursement - ABC Dept	XXXXX	73,585.00
03	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					State of Arizona	XXXXX	127,547.32
04	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					Fines collected	XXXXX	28,191.34
05	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					Sales of books/ copies	XXXXX	6,159.52
06	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					City of Phoenix	XXXXX	44,070.00
07	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					Southwest Agency	XXXXX	21,523.19
08	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					Grant Reimbursement - XYZ Division	XXXXX	53,090.00
09	XXX	XXX	XXX	XXXX	XXXX	XXXX	XX	XXXX					Sales of data / cd's	XXXXX	4,267.05
10															
11															
12															
13															
14															
15															
16															
17															
18															
19															
20															
PAGE TOTAL														=	384,523.42

PREPARER/APPROVALS SECTION

PREPARED BY: Janet Jones
 PHONE: 602-506-XXXX
 DEPARTMENT: ABC Department/Special District

RECEIVED THE ITEMS LISTED: Dan Wilson DATE: 2/28/2011

Treasurer's Account Code
25-XXX