

# **EXCEL RECORDS FOR SHERIFF PASSTHROUGH COLLECTIONS**

The sheriff collects several types of payments and fees that are specified for the most part by SDCL 7-12-18 and other statutes in a trustee capacity. SDCL 7-12-19.1 requires the sheriff to keep a record of all fees collected and remit the county fees to the county treasurer in accordance with the timeframe established by the county commission and other passthrough fees to the applicable state office or creditor as required by the specific law or regulation. The sheriff acts only in a trustee capacity which implies that no collections are to be expended by the sheriff for county purposes and that all collections are to be accumulated for each specific type of revenue source and are to be cleared out monthly or as required by other legal guidelines to the county, state or applicable creditor.

There are several accounting software packages available to account for various aspects of sheriff fees collected and remitted.

We have developed the following Excel records for the sheriff to provide basic controls over cash balances, receipts, disbursements, receivables and payables. The Excel records can also be used in part with other software packages to provide the necessary controls over the sheriff's accounting records. The Excel records should be kept in a separate Excel folder for each year and establishing a shell or template folder for future years is encouraged.

## **Cash Receipts Journal (Example 1):**

Duplicate prenumbered receipts should be issued by the sheriff's office to every person or payer specifying the date of the collection and upon what passthrough category the collection is to be applied. The receipts should be recorded in the Cash Receipts Journal in receipt number order. This also provides a form of internal control to assure that all receipt numbers are recorded. In addition, you may have some direct bank deposits for passthrough collections which should also be receipted and recorded to the proper category.

The Excel Cash Receipts Journal example is set up by date, name, sheriff return number, receipt number, total amount for each receipt and a separate column for each type of collection to be controlled. At the end of the month, a column total should be computed for each type of collection and be recorded monthly to the Cash Balance Record by category of collection. The Excel Cash Receipts Journal contains a page tab for each month.

The Excel Cash Receipts Journal for this presentation includes sample columns for various common types of sheriff fees which should be modified to fit your county by adding columns or modifying existing column names. A page tab entitled "Shell" exists in which to modify the Cash Receipts Journal to fit your county and which can be used as a clean copy for future years. The adjusted "Shell" page tab should be copied to all the other monthly page tabs before posting the current year cash receipts transactions.

The receipt number for collections should also be referenced to support the individual collections in the account receivable records and the individual subsidiary records for accounts such as inmate accounts, executions, bonds, mobile home tax, etc.

The Cash Receipts Journal should be saved each month.

### **Cash Disbursement Journal (Example 2):**

Prenumbered checks should be issued by the sheriff's office to remit the passthrough balances each month to the county treasurer, state agencies or other creditors as applicable. The checks should be recorded in the Cash Disbursement Journal in check number order. This also provides a form of internal control to assure that all check numbers are recorded. The checks are usually remitted at the end of the month for most categories in order to clear the balances of passthrough accounts to a zero balance.

The Excel Cash Disbursement Journal example is set up by date, name, check number, total amount for each check and a separate column for each type of fee to be disbursed. At the end of the month, a column total exists for each type of fee disbursed which should be recorded monthly to the Cash Balance Record by type of disbursement. The Excel Cash Disbursements Journal contains a page tab for each month.

The Excel Cash Disbursement Journal for this presentation includes sample columns for various common types of sheriff fees which should be modified to fit your county by adding columns or modifying existing column names. The disbursement categories should agree with the revenue categories of the Cash Receipts Journal. In addition, you may have some bank charges which should also be recorded in a separate passthrough category in which a county expenditure voucher should be prepared to reimburse the bank charge through the sheriff's budget. A page tab entitled "Shell" exists in which to modify the Cash Disbursements Journal to fit your county and which can be used as a clean copy for future years. The adjusted "Shell" page tab should be copied to all the other monthly page tabs before posting the current year cash disbursement transactions.

The check number for payments should also be referenced to support the individual collections in the individual subsidiary records for accounts such as inmate accounts, executions, bonds, mobile home tax, etc.

The Cash Disbursement Journal should be saved each month.

### **Cash Balance Record (Example 3):**

The Cash Balance Record is a monthly general ledger control of total cash by a column for each fee category and reflects the monthly changes in cash balances by fee category. The monthly totals of the Cash Receipts Journal and Cash Disbursement Journal are recorded to the Cash Balance Record by sheriff passthrough category.

The monthly cash balances of the Cash Balance Record (**Example 3**) should be supported and balanced to a subsidiary record by name for payments received such as inmate accounts, executions and mobile home tax collections. (**Example 6**)

The Cash Balance Record (**Example 3**) should be balanced monthly to the actual cash assets through the Monthly Reconciliation of Cash Balances. (**Example 4**).

The Cash Balance Record could be used as a monthly report to the county governing board showing the monthly balances which represent the monthly passthrough balances of collections and remittances by type to the county and other creditors as well as other trust deposits on hand by the sheriff which are supported by balancing subsidiary records.

### **Monthly Reconciliation of Cash Balances (See Example 4):**

The Monthly Reconciliation of Cash Balances has been provided as a format in which to compare monthly total cash balances recorded from the Cash Balance Record (**Example 3**) with the confirmed cash balances of the bank and cash on hand. Page tabs are included by month to document each of the Monthly Reconciliation of Cash Balances. A column space is also provided to document monthly outstanding checks.

### **Sheriff Return Accounts Receivable Record (Example 5):**

A monthly record in which to record each sheriff return issued to the amount of cash received for the return. The sheriff returns are to be recorded in document number order. The monthly record should record the date, name, sheriff return number starting

each month with the previous month's outstanding balances and then adding the current month sheriff returns in consecutive order.

As collections are received from the sheriff returns as recorded in the Cash Receipts Journal, the payments should be recorded to the specific sheriff return recorded with a reference to the receipt number. The Sheriff Return Accounts Receivable Record should apply the payment to each sheriff return and compute the individual unpaid balance and generate a total of individual uncollected sheriff return receivables at the end of each month.

At the end of the month the remaining sheriff return receivables should be copied and carried forward as the beginning balance of the next month.

**Subsidiary Record of Cash Balances by Name: (Example 6):**

The county sheriff collects passthrough money as the custodian of funds for individuals, other governments or for the county itself for accounts such as inmate accounts, executions, mobile home tax collections and bonds or other types of collections which are recorded in a separate column in the Cash Receipts Journal. After the obligations are fulfilled the money collected in the name of the contributor of the funds is applied back to the individual inmate account, execution account, mobile home taxes account or other creditors in the name of the payer. The Cash Balance Record (**Example 3**) acts as a general ledger control for each type of Subsidiary Record of Cash Balances by Name.