

District Procedure

Resources:

- [03-02.00 Deposit Preparation for Policy](#)
- ([UCA 51-4-1](#), and [CJA Rule 3-407](#))
- 03-02.05 Forms and Instructions for forms such as the Revenue Reconciliation designed for [satellite split deposits](#).
- [Court Learning Management System](#) (LMS)

Procedures:

Responsibility Action

Deposit slip preparer/verifier

1. Credit card payments shall be verified prior to the preparation of the deposit slip, as they may affect the grand total of either the revenue or trust deposit.
2. Count currency and coins separately.
3. Courts receiving a payment by check that includes both trust and revenue funds should deposit it into the trust account. If possible, cash for the revenue portion of the payment is to be moved from the trust deposit to the revenue deposit. Note this adjustment on both the daily accounting records and the deposit slips. For those courts that do not have Loomis pickup (and some southern Zion branches), the bank will no longer allow split deposits. Deposit everything into the trust account and request a transfer from AOC Finance (Google Transfer form) for the portion that is to be deposited in the revenue account.
4. If money is to be moved **from trust to revenue** due to (1) a single check being received for both a revenue and a trust payment, or (2) a revenue overpayment to be returned, cash should be moved, if possible. If there is not enough cash to be moved from trust to revenue, prepare deposit slips as follows (this process only works when both the revenue and trust deposits are included in the same depository bag-NOT taken to the bank):
 - a. On the trust deposit slip, list all trust checks and cash received and the check containing both revenue and trust. Indicate the amount to be transferred in the field: "Transfer to Revenue Account #_____".
 - b. Total the trust deposit slip, including everything listed in the amount column.

- c. On the revenue deposit slip, write in the field: "Transfer from Trust Account # _____" the amount to be transferred from the trust account.
 - d. Total the revenue deposit slip, including everything listed in the amount column.
5. If money is to be moved **from revenue to trust** due to a revenue payment reversed and applied to trust per judicial order, cash should be moved, if possible
6. If money needs to be transferred from trust to revenue, or from revenue to trust and the procedures listed above cannot be implemented due to insufficient deposit amounts (in the case of a reversal for a large amount), an email - providing a copy to the trust reconciler) should be submitted by the local court to the AOC Finance Department. Court sites may use the "Electronic Transfer Request" form, if desired. The request should include:
 - a. amount of the transfer,
 - b. name of account from which the transfer should come,
 - c. name of account to which the transfer should go, and
 - d. a brief description and/or reason for the transfer, including the journal number.
7. For each type of deposit (revenue or trust), prepare two adding machine tapes of all checks (including check number and amount for each check) to be deposited. (One list stays with the daily accounting records and one goes to the bank with the deposit. NCR tape or Excel generated list may be used.) If only a few checks are received each day, they can be listed individually on the deposit slip (check number and amount.) If there is a large volume of checks, it is advisable to run a calculator tape of checks in batches of approximately one hundred checks each. Indicate the court location and deposit date on each tape that will be sent to the bank.
8. Prepare a deposit slip:
 - a. Enter the date the deposit slip is prepared in the space provided.
 - b. Write the journal number and depositing clerk's initials on the face of the deposit slip. (Do not enter any information within an inch of the bank routing number).
 - c. Enter the amount of currency and coin in the spaces provided.
 - d. Enter separately the total of each batch of checks. If only a few checks are received each day, they can be listed individually on the deposit slip (check number and amount). If showing checks on a calculator tape, write "See Tape" on deposit slip.
 - e. Total the deposit slip. List the total deposit amount on both the bottom and the side of the deposit slip.
 - f. Verify the accuracy of the deposit slip by re-calculating the total.
 - g. A second clerk, in the deposit clerk's presence, must verify the currency, checks and totals on the deposit slips with the daily accounting receipt records. Document the verification by initialing and seal the deposits in sealed/secured depository bags. For small sites, when a second clerk is not available, the deposit clerk writes 'sole clerk' on the deposit slip.

9. Prepare the deposit for delivery to Zions Bank. Do not use staples in your deposit. Use elastics or paper clips (preferably elastics) to batch checks and currency with deposit slips, etc. (Currency and coin wrappers, loose coin envelopes, etc., are available from the bank.)
10. If another level of court is co-located in the same facility and deposits are gathered centrally prior to Loomis pick up, ensure these steps are followed once the deposit is prepared:
 - a. Document transfer of funds ([Example form](#))
 - b. Court receiving funds shall keep monies secure until pick up by the armored car service.
11. Deposits are made in one of the following ways:
 - a. Deliver the deposit directly to the bank:**
 - i. Take the deposit, the original deposit slip and yellow copy to the bank.
 - ii. The validated deposit slip is kept with the accounting records.
 - b. Leave the deposit in the night depository:**
 - i. Enclose the deposit and the original deposit slip (not yellow copy as it won't be returned) in a self-sealing plastic depository bag. Seal the depository bag. (Note: If an error is made and a new bag is prepared, only the detachable stub (strip) with the word "void" is required to be retained).
 - ii. Complete the information requested on the bag and the detachable stub.
 - iii. Remove the detachable stub and retain it with the daily accounting records. This will be used to verify the deposit in lieu of a validated deposit slip.
 - c. Deposit with armored car service:**
 - i. Enclose the deposit and the original deposit slip (not yellow copy as it won't be returned) in a self-sealing plastic depository bag. Seal the depository bag. (Note: If an error is made and a new bag is prepared, only the detachable stub (strip) with the word "void" is required to be retained). Make a corresponding note on the consignment log.
 - ii. Complete the information requested on the bag and the detachable stub.
 - iii. Remove the detachable stub and retain it with the daily accounting records. This will be used to verify the deposit in lieu of a validated deposit slip.
 - iii. Customer Consignment Logs (provided by Loomis) are completed by both the court and the armored car service. The 'Date' and 'Released by' field should be filled in at the time the Loomis Courier picks up the deposit. The employee releasing the sealed bag to the courier shall sign the form. The signature attests to the transfer of the sealed bag to Loomis, not the accuracy of its contents.

12. The deposit preparer/accounting clerk (not trust reconciler) shall enter the trust deposit slip information exactly as it appears on the deposit slip in the CORIS Deposit Processing Screen as well as any Credit Card totals. As necessary, any adjustments are entered in the Deposit Adjustment Screen.
([Instructions](#))