

Procedure for Suspending and Un-suspending District Money

Background Records

June 13, 2008

1. Advanced collection of money from Districts is deposited with the Accounting Unit in a suspended (Liability / Subsidiary) account. The same suspended account will be used for all activities under this process.
2. Background Records Office will log each deposit in their Background Records Excel sheet by district with their name, district number, amount and date.
3. Fingerprint cards sent to Background Records Office by districts having available balances in the suspended account will be handled in the following manor:
 - A) The processor will first determine if a balance exists for the district. If a balance exists the \$40 fee or multiple fees may be deducted from the districts suspended account but may not exceed the balance of the account.
 - B) The processor will enter the information needed from fingerprint card and fee into the FoxPro data base system. In addition they will enter similar information into the Background Records Excel sheet, showing each \$40 offset against the districts suspended balance. The balance in the Excel spreadsheet will be the true record and real-time balance for each district.
 - C) Background Records Office will submit to the Accounting Unit (Brandon Phillips) a cash balance report for the persons of record and the amount of money to be un-suspended for that day.
 - D) The Accounting Unit will transfer the daily total from the suspended account into the revenue account designated Fingerprint.
 - E) Background Records Office will maintain the excel spreadsheet daily and should contain a breakdown for each district with the district name, date & amount of deposit, transfer to revenue date & amount and stating the person of record.
 - F) After the third business day but before the fifteenth business day of the following month, the Background Records Office shall retrieve the DAFR8160 report from the Idaho State Controller's Office Online Reports and reconcile the activities for the prior month with the Excel spreadsheet. The ending balances between the reports must be the same and the liability owners must be easily identified in the spreadsheet. The Accounting Unit will aid, as needed, in the reconciliation process and will periodically request and review reconciliations.