



# ADMINISTRATIVE OFFICE OF THE COURTS

FINANCE DIVISION

## TRIAL COURT FINANCIAL POLICIES AND PROCEDURES MANUAL 7th EDITION

### Policy No., FIN 13.01, Banking Services

#### EXECUTIVE SUMMARY OF UPDATE

#### POLICY ISSUE(S)

The changes were made to; add the banking process supporting the collection of Uniform Civil Fees, more fully describe the various methods for making bank deposits, relocate the approval process for acceptance of credit/debit cards from FIN 10.02 Cash Handling to this policy, add the accounting treatment for unclaimed checks issued by the courts, and add the allowance for an alternative procedure in the event a court is unable to meet the balance limitations and/or accounting requirements for maintaining Revolving Fund and Jury Expense bank accounts.

#### Significant Revisions

1. Section 6.1 has been amended to include a description of the bank accounts and banking practice that has been used to support the collection and disbursement of Uniform Civil Fee collections since inception of the act.
2. Section 6.3 has been amended to more fully describe the various methods used by the courts to make bank deposits, the safe keeping of cash at the court and dollar limits on the transportation of bank deposits by employees to ensure their safety.
3. Section 6.5 adds the approval process for acceptance of credit/debit cards and the required approvals to collect a convenience fee for non in-person credit/debit card acceptance. This existing approval process has been removed from FIN.10.02 Cash Handling and added to this policy to consolidate necessary approvals for bank account services and credit/debit card acceptance into one policy.
4. Section 6.5 was amended to provide the accounting treatment for unclaimed checks issued by the courts to distribute monies held in trust or to pay vendors, separating

employees, jurors and others. Policy No. Fin. 16.03 Escheatment provides the complete process for escheatment of unclaimed checks per GC68084.1.

5. Section 6.7 regarding Revolving Fund and Jury Expense bank accounts was modified to add the allowance for an alternative procedure under Policy No. FIN. 1.01 Trial Court Organization, in the event a court cannot meet the applicable requirements. The existing provisions set reasonable limits on the balances to be maintained in these local court bank accounts, in addition to the required accounting for disbursements made from the accounts.