

CHEYENNE COUNTY
TRANSFER
POLICY & PROCEDURE
NOVEMBER 30, 2016

Transfers between funds shall only be carried out by the County Treasurer's office. All applicable transfers must have a completed transfer form given to the County Treasurer. Once a transfer is completed, by the County Treasurer, a copy of the transfer form with a copy of the Journal Voucher, created by the transfer, shall be given to the County Clerk to file.

- BOCC approved transfers: (including budget transfers)
When the BOCC vote to have a transfer done, for either funds or budget, a resolution needs to be adopted and a transfer form completed and given to the County Treasurer along with a copy of the resolution. ***All signatures are required. The transfers authorized by the BOCC may be reversed if budget authority from the county audit shows lack of budget authority from which they were transferred from.***
- End of Year carry over transfers: (AJE's)
Resolutions adopted by the BOCC at year end to transfer carry over monies to special funds will be determined by the county audit. Copies of such resolutions shall be given to the County Treasurer. The transfer will occur when the auditors give the County Treasurer the Audit Journal Entries (AJE) once the BOCC have accepted the final audit presented by the auditors. ***No transfer form required.***
- Payroll transfers:
Reports shall be provided from the Payroll Department to the County Treasurer showing the amounts and funds to transfer for adjustments to funds for the purpose of paying a salary from another fund or splitting a salary between funds, as well as for cafeteria and payroll withholdings, or any other corrections that may need to be made for a payroll. ***No transfer form required.***
- Correcting transfers:
When an error has been discovered and a transfer is required to correct it the appropriate documentation shall be presented to the County Treasurer at which time a transfer form will be filled out by the County Treasurer. ***The transfer form needs the signatures of the County Clerk, Department Head and County Treasurer.***
- Grant County Match transfers:
When the BOCC approves a grant and there will be a county match, a transfer form will be filled out with the amount and fund/dept the match will be transferred from at the time the grant match is approved. ***The transfer form requires all signatures. If the transfer should not happen till a later date so indicate the future date or occurrence of the grant on the form before giving to the County Treasurer.***
- County Fee Transfers:
Fees to be retained by county for sale of permits, (fish & game, maps, etc) and are receipted into a fund other than the County General, will be transferred upon request from the department, which collected such fees. The request, created by the department, must show the amount to be transferred and the accounts to be transferred between and given to the County Treasurer's office. This request will be attached to the transfer created by the County Treasurer's office that they will use to do their daily balancing and a copy of the transfer given to the department requesting it. ***No transfer form required.***

Transfer forms only: Once the transfer is completed the transfer/JV number and date will be entered on the form by the County Treasurer. A copy of the transfer form, along with a copy of the transfer/JV attached, will be given to the County Clerk to file.

TRANSFER OF FUNDS

(Fill in what applies)

TRANSFER # _____

AMOUNT \$ _____

WHEN TO TRANSFER: _____

| |
|--|
| RESOLUTION: _____ (attach resolution) |
| BOCC APPROVAL: _____ (meeting date) |
| GRANT NAME: _____ |
| DEPT RECIPIANT: _____ |

EXPLANATION: _____

FROM: FUND NAME: _____

ACCOUNT NUMBER: _____
(treasurer will complete account number)

TO: FUND NAME: _____

ACCOUNT NUMBER: _____
(treasurer will complete account number)

BOCC APPROVED:

CHAIRPERSON: _____ DATE: _____

COMMISSIONER: _____ DATE: _____

COMMISSIONER: _____ DATE: _____

VERIFIED BY:

CLERK: _____ DATE: _____

DEPT HEAD: _____ DATE: _____
(WHEN APPLICABLE)

TREASURER'S SIGNATURE: _____

DATE RECEIVED: _____

COMPLETION DATE: _____ TRF/JV CREATED: _____

Once completed attach a copy the Journal Voucher to a copy of this transfer form and give to clerk to file.