

## Columbia County Warrant Reconciliations:

The County pays warrants out of several warrant accounts (Claims Clearing, Hospital Construction, Hospital, Port, School #2, School #35, etc). These warrants are entered into the accounting systems at their respective locations. For example, the County tracks all of their warrants (Claims Clearing) within InCode. The Auditor's Office is responsible for the warrant records.

The system (InCode) generates a list of warrants for the day that is provided to the Treasurer's Office. The other account locations (Hospital, Port, Schools, etc) generate warrant lists as well, which are provided to the Treasurer's Office.

The Treasurer's Office staff enter the warrant lists from each location into a tracking spreadsheet. They compare the warrant lists to the activity within the bank. Specifically, they compare the total warrants for the day per account (via the warrant list) to the total warrants that hit the bank per account (via online banking). There is a one-day lag between when the warrant is recorded in the County's system to when the warrant is reflected at the bank.

If the totals for the day match for each warrant account, they mark the warrant as cleared with a "C" in their warrant list tracking spreadsheet. This is done every day, and there is a tab for each month of the year. There is also a summary tab for the year that shows the warrants that were issued, the warrants that cleared, and the outstanding warrants at the end of that year. There are separate tracking spreadsheets for each of the warrant accounts.

Any warrants that have not been marked with a "C" in the tracking spreadsheet are brought over to the following year's tracking spreadsheet and tie to the beginning outstanding warrants balance.

The County also keeps a summary tracking spreadsheet that includes a high-level review of all warrant accounts, including beginning outstanding, issued, cleared, and ending outstanding warrants. The amounts in these columns for all warrant accounts are put into the Schedule 7 at year-end.