

COLLIN COUNTY, TEXAS

CASH HANDLING POLICY



Court Order No.

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PLACEHOLDER FOR COMMISSIONERS COURT ORDER

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Collin County, Texas

CASH HANDLING

I. PURPOSE

Strong internal controls for cash collection are necessary to prevent mishandling of county funds and are designed to safeguard and protect employees from inappropriate charges of mishandling funds by defining their responsibilities in the cash handling process. The material contained in this document supersedes any previous policies and procedures regarding the handling of cash, followed within the county departments, offices, or agencies. **The County Auditor retains the duty to make interpretations and exceptions to the policies contained in this document.**

Changes in county cash handling policies and procedures may be made from time to time, and will be communicated to all departments, offices, or agencies in writing once the amended policy has been approved by the Commissioners Court. Amendments will be available electronically on the County Auditor's Intranet website.

Note: The exhibits to this policy are for information only and are not integral to the Cash Handling Policy or its approval by the Commissioners Court.

II. DEFINITIONS

For purposes of this policy:

"Cash" is defined to include:

- 1) Currency issued from the United States Treasury, Federal Reserve, or Mint (paper or coin), (31 U.S. Code §5115)
- 2) Checks, drawn on banks within the United States (12 CFR 229.2 (i) – (k))
- 3) Money Orders, in US Dollars (from the United States Post Office, Western Union, MoneyGram, etc.)
- 4) Debit and Credit Card transactions (Visa®, MasterCard®, and in some locations American Express®)
- 5) Wire (FedWire) transfer or similar electronic funds transfer (ACH, FedNow). (12 CFR Part 210 – Regulation J)

"System of Record" is defined as the accounting system recognized by the County Auditor for a given office or agency. It includes the system's ledger of accounts, point of sale or payments functionality, as well as disbursement processing, and bank reconciliation capabilities.

"County Financial Accounting System" is the accounting system in use by the County Auditor for maintaining financial records and generating the annual financial reports of the County (Local Government Code §112.002).

"Segregation of Duties" is the separation of employee permissions, authority, and responsibilities to ensure a single individual is not functionally responsible for a financial or other business transaction from start to finish (See Internal Control Policy).

"Receipt" means a document or secure electronic file that minimally displays the following: (Local Government Code §113.063, See example in Exhibit A)

- 1) A heading that includes the term "Receipt" (e.g., may include descriptive text such as, "Payment Receipt," "Internet Receipt", etc.)
- 2) The name of the County office or agency generating the receipt in text format; and an official logo for the County, Office, or Agency
- 3) The physical address and telephone number for the office or agency
- 4) A unique serial number for the receipt

- 5) The date and time the transaction was actually completed (antidating & postdating are prohibited)
- 6) The name and account number, if applicable, of the party with a payment due
- 7) If the amount due can be categorized, a brief summary description of the cause for the payment (e.g., Court Costs & Fines, Deposit for Permit, Travel Expense Report, etc.)
- 8) The name of the party making the payment, especially if it is different from the party with a payment due
- 9) The payment method used (may include more than one method as needed but should identify amounts paid by each method)
- 10) If the payment is made by check, the check number for the check received (if more than one is received for a given receipt, each check number should be associated with the amount of the payment applied from that check)
- 11) If the payment is made with currency, the total amount tendered by the payer and amount of change returned (if any)
- 12) An itemized listing of each fee description, amount due and the sum of these (total due)
- 13) A method for identifying the employee receiving the payment
- 14) If the receipt is provided in an electronic form, the file should be secured to prevent modifications and the receipt should be available for reissuance at the request of the transacting party or County Auditor (Electronic receipts are subject to confirmation with the system of record from which they were created)

“Cash Collection Point” is a department, office, or agency that handles cash on a regular basis. Some situations with casual cash collections are not recognized as Cash Collection Points, they must follow the same cash handling policies and procedures that apply to approved Cash Collection Points. The Cash Handling Policy requires areas receiving cash be approved by the County Auditor as a Cash Collection Point unless they are established by statute.

“Virtual Currency,” cryptocurrency, or similar blockchain based digital representation of value used as a medium of exchange, or store of value that is not recognized in statute as legal tender, or fixed to a value in U.S. Currency. Statute does not allow the County to accept any virtual currency as payment for any debt or service (Business and Commerce Code §12.001; Government Code §2256.009 – §2256.016).

“Gift Cards” are issued by retail businesses for use in their own store or operations and are not acceptable for payment of debts owed to, or services provided by Collin County.

Gift cards, when purchased by the county, are to be secured and accounted for in the same manner as cash. Gift cards purchased with public funds may not be given to employees as incentives, awards, or benefits without the approval of the Human Resources Director and the County Auditor. All gift cards should be accounted for by the department that purchased the cards in a manner that shows: the number and dollar amounts purchased, the purpose of the distribution, and to whom the cards were distributed.

“Auditor’s Cash Count” is the unannounced procedure of observing internal controls and counting each cash drawer or change fund to confirm the cash in an office or agency match with the financial records for the day and time of the test and the amounts align with the approved funds set aside by the Commissioners Court. All cash must be made available to the County Auditor’s assistants for the cash count. At no time should the County Auditor have unsupervised custody of an office or agency’s cash, and there should be at least two individuals from the office or agency present during the count. The County Auditor will need to visually inspect the interior of any safe or other approved secure storage locations where cash is kept when not issued to cashiers or awaiting pickup for deposit in the county depository (Local Government Code §115.035).

III. APPLICABILITY OF CASH HANDLING POLICY

This policy applies to any elected/appointed official or administrator with responsibilities for managing county cash receipts and those employees who are entrusted with the receipt, deposit, recording, and reconciliation of cash for county related activities. This policy should be included as part of each office or agency's policies and procedures. Each office or agency within the county must provide adequate training and supervision of staff. This policy shall be enforced by the elected or appointed officials for each functional area. Compliance is confirmed by the Office of County Auditor's Internal Audit team, and reported to the Commissioners Court and the Board of District Judges. If there are discrepancies or deviations from this policy not supported by Texas Statute, or approved written exceptions from the County Auditor, they may be included in the final audit report submitted to the Commissioners Court. In addition, depending on the specific conditions and facts related to a violation of this policy, when observed, the County Auditor may also notify the District Attorney, and at the District Attorney's request or recommendation, an appropriate law enforcement agency.

IV. WRITTEN PROCEDURES REQUIRED

The required procedures for cash collection points must be available in a written form for use by staff. These should align with this cash handling policy and include the following subject areas:

- 1) Accounting for cash as it is received
(Local Government Code §112.002; Local Government Code §113.063)
- 2) Segregation of duties, which address custody, authorization, recording, and reconciliation/review (See Internal Control Policy)
- 3) Requirement for use of system generated or proper pre-numbered receipts for all cash received
- 4) Procedure for approval of any canceled or voided cash receipts by area supervisor
- 5) Deposit of cash with the County Treasury Office or into an authorized county account with the county depository on the next regular business day or, without exception, on or before the fifth business day after the day on which the money is received. (Local Government Code §113.022)
- 6) Reconciliation of validated deposit forms to supporting documentation and to the account statement. (Local Government Code §113.008)
- 7) Approval by the County Auditor of any changes in cash handling procedures
(Local Government Code §112.006)
- 8) Proper physical safeguarding of cash
- 9) Emergency procedures for cashiers and county offices
- 10) Recognizing negotiable instruments and counterfeit currency (See Exhibit B)

The use of any unauthorized checking, savings, investment, or other banking services, by county personnel for depositing public, registry, or escrow cash funds is prohibited

(Local Government Code §116.025 & §117.025, Penal Code §31.03). All cash must be deposited in an approved depository or subdepository bank that has been selected by the Commissioners Court and recognized by Treasury and the County Auditor (Local Government Code §116.025 & §117.025).

The County Auditor will conduct periodic reviews of cash handling procedures

(Local Government Code §112.006, §115.003, §115.0035). The final audit report of results from these reviews will be provided to the Commissioners Court and Board of District Judges in their regular meetings and are subject to Public Information Act requests (Government Code §552.022 a.1).

V. ESTABLISHING CASH HANDLING POINTS

The County Auditor must authorize all cash collection points, unless established by Texas Statute. Before collection begins, departments needing status as, or establishing a cash collection point must submit a request to the County Auditor that includes:

- 1) A description of proposed or current reason(s) why a cash collection point is needed
- 2) A list of proposed and current positions with duties related to the cash collection point and describing how the segregation of duties will be maintained
- 3) Declaration of whether there is a need for a change drawer or if an existing change drawer amount should be modified (increased/decreased)
- 4) A description of the proposed or current reconciliation process, including the frequency of the reconciliation
- 5) A description of the process and equipment used for safeguarding cash in the office until it is deposited
- 6) A schedule of how often cash deposits will be made (Local Government Code §113.022)
- 7) The request will be reviewed by the County Auditor for approval and then submitted to the Commissioners Court for their consideration or approval (Local Government Code §130.902)

VI. GENERAL CASH HANDLING REQUIREMENTS

The following is required for the operation of cash collection points:

- 1) All cash received must be recorded through the department, office, or agency's system of record with a computer generated official county receipt or official county temporary cash receipt issued to the customer (Local Government Code §113.063).
- 2) When the system of record is temporarily unable to generate a receipt, the customer must be presented an official temporary county receipt form with a duplicate record being retained by the receiving department. All numbered receipts must be accounted for, including the original of voided receipts. Approved pre-numbered temporary receipt books are available from the Office of County Auditor. No other types of temporary receipts are acceptable.
- 3) When a cash collection point with a system of record uses temporary cash receipts, those temporary receipts must be converted to computerized receipts with the system of record as soon as possible. If the conversion cannot be accomplished, the cash should be deposited into the department's primary operating account and tracked in detail until it is recorded on the system of record.
- 4) The cash collection point must maintain a clear segregation of duties. An individual should not have responsibility for more than one of the cash handling components: custody, authorization, recording, and reconciliation (See Internal Controls Policy).
- 5) The funds received must be reconciled to the system of record's cash report or to the total of the temporary receipts at the end of each day or shift. Currency must be reconciled separately from checks, credit cards, and money orders by comparing actual cash received to the cash total from the cash report or to the sum of the cash sales from the manual receipts (Local Government Code §113.008).
- 6) All cash must be protected immediately by using a locking cash drawer, safe or other secure place until it is deposited. A secure area for processing and safeguarding funds received is to be provided and physical access restricted to authorized personnel. If large sums of currency are frequently received, additional measures should be taken to ensure the safety of employees and security of funds (e.g., intraday deposits to office safe, use of a secure drop box at the cashier station, time delay drop safe, etc.).

- 7) Checks must be made payable to Collin County and/or Collin County and the Public Officials title (e.g., Collin County Tax Assessor-Collector or Collin County Animal Services). Each check received must be endorsed immediately upon receiving with a restrictive endorsement stamp declaring the instrument is “For Deposit Only” and payable to an approved Collin County depository account. The endorsement stamps must be ordered through the purchasing department. Electronic checks (eChecks) for over-the-counter payments shall be verified before they are accepted.
- 8) Check or credit card transactions will not be accepted for more than the amount of purchase. The county cannot cash checks or convert a credit card charge to cash (Local Government Code §130.902(c)). When accepting a check or credit card for payment, the cashier shall require adequate identification of the maker or card holder and record the type of identification and number or other information necessary to assist in locating the maker or card holder in the event the check or credit card transaction is not honored (Local Government Code §130.004).
- 9) Unless a written exception has been approved in accordance with Section X, collections must be deposited to the treasury or county depository within 24 hours. Extensions of 24 hours for banking or Collin County holidays and office closures, and/or 48 hours for weekends will be made (Local Government Code §113.022).
- 10) All cash must be deposited intact as it was received, and not intermingled or substituted with other cash.
- 11) Refunds or expenditures must be paid through the appropriate county bank account on a dual signature county generated check. For most accounts, this will require the County Auditor, or their assistant’s signature (Local Government Code §113.043). No refunds may be made through a credit card processor except as described below in Section VII.
- 12) Each department will use only depository issued deposit slips for reconciliation of the supporting documentation to the deposit and to the monthly statements of account.
- 13) Fees charged must comply with Texas Statute and the Commissioners Court annually approved Fee Schedule. Penalties, attorney fees, interest, or cost of court as provided by law arising from acting in “bad faith” are not eligible for indemnification by the Commissioners Court (Local Government Code §118.801).
- 14) All amounts receivable and payments received must be denominated in United States Dollars. No foreign currency or virtual currency is acceptable.

Receipts – In Person

The following is required for payments received in person:

- 1) A receipt that meets or surpasses the minimum requirements, as described in Section II, *Definitions* of this policy, must be issued by the system of record for each payment received. The receipt date must be the current date, (i.e., receipts may not be antedated nor postdated). If temporary receipts are provided to a customer due to a problem with the system of record, the transaction must be entered into that system as soon as possible and a copy of the system-generated receipt must be referenced or attached to the duplicate (pink copy) temporary receipt page in the manual receipt book. Issued manual receipts should not be altered.
- 2) Temporary pre-numbered receipts must be obtained from the Office of County Auditor. At a minimum, these receipts shall be manually completed to include the transaction date, method of payment (currency, check, or credit card), the identification of the person making the payment (customer), the name of the department, a description of what is being paid, and the initials/signature of the employee issuing the receipt. If a credit card is used, the confirmation number must be recorded on the receipt with the last four digits of the credit card used and the ID (driver’s license, state ID, passport, etc.) number of the card holder (Local Government Code §130.004).

- 3) All checks must be endorsed immediately upon receiving with a restrictive endorsement stamp declaring the instrument is “For Deposit Only” and payable to an approved Collin County depository account (disclosing the account number) (See Exhibit B).
- 4) All voided transactions must be approved and initialed by the area supervisor. The electronic transaction record must have a documented reason why it was voided followed by the initials of the cashier and supervisor (e.g., for cashier Scott Brown and Supervisor Diane Johnson: ‘C SB – S DJ’). Any reissued transactions should be documented on the voided receipt or transaction record.
- 5) Canceled transactions (where the cashier has not issued a receipt), must be documented and reviewed by the area supervisor at the end of the shift/watch.
- 6) One assigned individual is allowed access to their specific cash drawer/till until it is surrendered to a supervisor at the end of the day’s business, shift, or watch to ensure individual accountability and reconciliation.
- 7) At the end of business each day/shift, all cash must be stored in a safe or another similarly secure device if a safe is not available, until it is deposited. Alternatives to a safe must have prior approval of the County Auditor.

Receipts – Mail Transactions

The following is required for payments received through the mail:

- 1) The mail must be opened with two people attending and all checks must be endorsed immediately upon processing with a restrictive endorsement stamp declaring the instrument is “For Deposit Only” and payable to an approved Collin County depository account. All cash must be listed on a “Daily Mail Collection Report”.
- 2) If credit card information is presented on the payment remittance, one person will read the number to another who enters the card number and information into the credit card processing system and/or system of record. No other copying or recording of the card information is permitted. The remittance forms with credit card information should be retained for not less than three years after the end of the current fiscal year in a secure location. (Texas State Library and Archives Commission Records Retention Schedule - <https://www.tsl.texas.gov/slrn/rrs>).
- 3) Cash must be stored in a safe or other secure place approved by the County Auditor until it is deposited.
- 4) Unidentified funds received must immediately be manually receipted and deposited to a county depository account. All reasonable attempts should be made to identify the payer, the intended receivable account, and the funds applied.

Balancing of Cash Receipts

- 1) All funds collected must be balanced daily, by method of payment, comparing the total of the currency, checks and credit cards to the system of record’s reports, to pre-numbered receipt totals, and to the totals of the money received.
- 2) Over/short amounts must be separately recorded for each cash drawer/till, researched and resolved to the extent possible as set out in Section XII Cash Over/Short.

Preparation of Deposits

- 1) Checks must be made payable to Collin County, or alternatively, to Collin County and the Elected or Public Official’s title (e.g., Collin County Tax Assessor/Collector or Collin County District Attorney etc.). A double adding machine tape or report of the checks must be included with the checks bundled together. Check numbers and amounts should be entered on the deposit slip where applicable.
- 2) Currency must be recorded on the deposit slip in the appropriate space.

- 3) Only depository issued deposit slips including the appropriate account number(s) are to be used.
- 4) Someone not directly involved with collecting the cash, opening the mail or reconciling the deposit must prepare the deposit.
- 5) The deposit must be delivered to the treasury department, or county depository by way of the approved county armored car service.
- 6) Locking deposit bags, if needed, should be requested from the County Auditor's office.

Reconciliation of Cash and Credit Cards Collected

- 1) Balance all cash receipts daily to the System of Record and supporting documentation (daily deposit slip, system receipts, and system reports) and resolve all discrepancies.
- 2) Each day, confirm the total credit card receipts match the credit card processors totals and verify the amount deposited to the county depository agrees with both. Research any discrepancies and document the results.
- 3) Balance the total monthly receipts to the monthly bank account statements and accounting system monthly reports and resolve all discrepancies.

VII. REFUNDS AND DISBURSEMENTS

While a majority of transactions processed will not require a refund, there are circumstances where a customer is due a refund. In these cases, the customer is termed to have a 'claim' against the county that will be redressed by issuing a check payable to the individual who made the payment. It should be verified that the person requesting a refund is the same as the individual who paid the refundable amount. In some circumstances, most notably with the Tax Assessor's office, there are statutes defining the order of priority for claimants. All refunds must comply with State Statute for their issuance.

- 1) All checks or orders for payment must be countersigned by the county auditor (Local Government Code §113.043). Except as presented below, refunds using any other method of payment, or which do not include the review and countersignature of the county auditor are prohibited by statute and this policy (Local Government Code §113.064).
- 2) If a credit card is inadvertently charged more than once for a single payment, the erroneous charge(s) may be voided with the credit card processor on the day the mistake occurred by a manager who was not receiving the payment. Documentation of this activity must be retained to evidence the error was corrected and management was aware of the problem and its resolution.
- 3) If the duplicate charge error is not recognized until a subsequent day or period, an elected official or department head may issue, or authorize a refund through the credit card processor. Documentation of this activity must be retained to evidence the error was corrected and the elected official or department head authorized the resolution.
- 4) Refunds of credit card transactions that do not involve a processing error or mistake by the County must be documented and authorized by the elected official or department head and included in the monthly financial report package submitted to the Office of County Auditor. The documentation must include why the refund was needed, the transaction date, when the money was deposited into the county depository, and confirmation that the credit card processor has not 'charged back' the funds.
- 5) After all statutorily required attempts have been exhausted, unidentified funds under \$100 should be turned over to the County Auditor, and all funds in excess of \$100 should follow the escheatment process for unclaimed property guidelines as established by the County Auditor's Office.

VIII. DISHONORED CHECKS OR CREDIT CARD PAYMENTS

Individuals who make a payment using a credit card, personal or business check where the card charge or check is **not** honored and paid by their financial institution, for any reason, may be subject to prosecution. Additionally, the returned check/chargeback fee (Local Government Code §118.141 & §118.142), in the amount set by the Commissioners Court, must be applied to the customer's account receivable and the associated payment must be reversed in the system of record.

IX. TEMPORARY PRE-NUMBERED RECEIPTS

Official County temporary pre-numbered receipt books are issued for the use of a single office of agency by the Office of County Auditor. The county auditor maintains a log that includes the receipt book's receipt number series, the date each book is issued, name of the person receiving the receipt book, and date returned. Issued manual receipts should not be altered. The issuing unit should include all copies of voided receipts when returning each receipt book to the county auditor's office upon the use of all receipts and completion of the cash reconciliation for all receipts within that book.

X. EXCEPTIONS

Requests for exceptions to the Cash Handling Policy must be submitted to the county auditor in writing. The County Auditor must approve any exception to this policy before it is implemented. The County Auditor will collaborate with the requesting department to ensure the process designed will meet the County's control requirements.

XI. RECORD RETENTION

All cash receipts and related documents must be maintained until audited and in accordance with record retention schedules. Accounting reports, deposit slips, credit card receipts, copies of manual cash receipts, etc. must be kept for six years (current year plus five years after the close of the current year). (Texas State Library and Archives Commission Records Retention Schedule - <https://www.tsl.texas.gov/slrn/trs>)

XII. CASH OVER/SHORT

For this policy, a cash shortage is defined as an unidentifiable deficit of money or an identifiable deficit caused by employee error in a cash drawer when the cash drawer is balanced. A cash overage is an unidentifiable surplus of money or an identifiable surplus caused by employee error in a cash drawer when the cash drawer is balanced. No office or agency in the County may maintain an ad-hoc balancing fund or unauthorized petty cash fund used to add or subtract to/from a cash drawer so the drawer will balance.

Balancing cash drawers

All cash drawers must be balanced at the end of each business day or shift. All daily overages and shortages must be documented for each cash drawer separately on a form approved by the County Auditor. Elected officials and department heads should hold employees responsible for overages and shortages through disciplinary action and employee evaluations.

Any single shortage or overage amount exceeding \$100, or for an office, any combined daily overage and shortage amount that exceeds \$250, must be immediately reported in writing to the County Auditor.

Deposits with Shortages/Overages Paid to the Treasury

All funds must be submitted to the county depository on the due date as determined by the County Auditor. If the due date will not be met, the department must immediately notify the treasury department and the county auditor in writing. Any shortage of funds to the treasury should be reported to the County Auditor and Commissioners Court. The indemnification of shortages is determined by Commissioners Court with a recommendation from the County Auditor.

All overages must be submitted to the county treasury on the due date as determined by the County Auditor. The County Auditor will evaluate the nature or source of the surplus and determine the proper disposition of the funds.

Theft of funds

Shortages that are a result of suspected or documented theft must be reported by elected officials, department heads, and/or supervisors immediately and in writing to the County Auditor and District Attorney's Office regardless of amount. Failure to provide immediate notice may be regarded as negligence or management's complicity in the loss.

XIII. INDEMNIFICATION AND/OR PAYMENT OF LOSSES BY THE COUNTY

Failure to comply with internal controls, established checks and balances, or recommended changes from internal audit findings is considered negligence and may be considered misconduct. In this circumstance, any shortage in excess of \$100 requires the responsible elected/appointed official to notify the County Auditor's Office. The County Auditor will investigate the shortage and document any actions taken by the elected/appointed official. The elected/appointed official shall follow the Indemnification Policy.

A county public official is strictly liable for loss of any cash collected by their office. Any offset policy adopted by Commissioner Court does not affect the strict liability of the officer beyond the specific situations covered by this policy and state statute, and does not apply to any loss of funds resulting from the negligence or misconduct of the public officer or their deputies. If Commissioners Court determines after a hearing that any losses are the result of the negligence or misconduct of the public officer or their deputies, the officer shall not be eligible for indemnification by the county for payments of the loss made by the officer to the county. If after the hearing, Commissioners Court determines any part or the whole of the losses are not the result of the negligence and or misconduct by the public officer or deputy, the court may indemnify the public officer to the extent the losses are not attributable to the negligence or misconduct.

The existence of any offset policy is immaterial to the issues of:


- 1) Payment of the loss by the public officer,
- 2) Indemnification of the officer after payment of the loss indemnified where the loss was not the result of the negligence or misconduct of the officer or deputy,
- 3) Payment of the loss by the officer's bond or by county insurance that would result in reimbursement to the county for the amount of the loss, or
- 4) Payment from the officer's personal funds, political funds (if an elected official) or salary

XIV. SUMMARY

All employees and constitutionally elected officials of Collin County who are responsible for or participate in the processing of payments and/or maintaining custody of county assets have a ***fiduciary*** responsibility to the citizens of Collin County, the State of Texas and the customers we serve. If you act with integrity and ensure transparency in your activities, it is likely these cash handling policies will be merely helpful reminders of actions one is already taking.

Exhibit A – Receipt Example

Numbers correspond with listing in Section II – *Definitions*, “Receipt”



Collin County Fire Marshal

4690 Community Ave.,
Suite 200
McKinney, TX 75071
(972) 548-5576
FAX (972) 548-5574

Payment Receipt

June 23, 2023 10:20 AM

Customer Acct: Kablewie Fireworks, Inc.
4829 Vague Blvd.
McKinney TX 75069

Description

Description	Quantity	Price	Total
Fireworks - Indoor Stand Permit	1	\$200.00	\$200.00
Fireworks - Outdoor Stand Permit	1	\$100.00	\$100.00

Total Invoice: \$300.00

Payment By: John Citizen
1225 Anytree Ct.
McKinney TX 75071

Payment Method: Cash

Tender Amount: \$300.00

Change Due: \$ 0.00

Steven B. was pleased to assist you today.

Cash Payment



Collin County Fire Marshal

4690 Community Ave.,
Suite 200
McKinney, TX 75071
(972) 548-5576
FAX (972) 548-5574

Payment Receipt

June 23, 2023 10:20 AM

Customer Acct: Kablewie Fireworks, Inc.
4829 Vague Blvd.
McKinney TX 75069

Description

Description	Quantity	Price	Total
Fireworks - Indoor Stand Permit	1	\$200.00	\$200.00
Fireworks - Outdoor Stand Permit	1	\$100.00	\$100.00

Total Invoice: \$300.00

Payment By: John Citizen
1225 Anytree Ct.
McKinney TX 75071

Payment Method: Check

Check Number: 1001

Tender Amount: \$300.00

Change Due: \$ 0.00

Steven B. was pleased to assist you today.

Check Payment



Collin County Fire Marshal

4690 Community Ave.,
Suite 200
McKinney, TX 75071
(972) 548-5576
FAX (972) 548-5574

Payment Receipt

June 23, 2023 10:20 AM

Customer Acct: Kablewie Fireworks, Inc.
4829 Vague Blvd.
McKinney TX 75069

Description

Description	Quantity	Price	Total
Fireworks - Indoor Stand Permit	1	\$200.00	\$200.00
Fireworks - Outdoor Stand Permit	1	\$100.00	\$100.00

Total Invoice: \$300.00

Payment By: John Citizen
1225 Anytree Ct.
McKinney TX 75071

Payment Method: Credit Card

Card Type: Visa

Auth Code: 674376/1617277

Tender Amount: \$300.00

Change Due: \$ 0.00

Steven B. was pleased to assist you today.

Credit Card Payment

Exhibit B – Negotiable Instruments and Currency

The Uniform Commercial Code Requirements for negotiability:

- ① Unconditional promise or order to pay on demand and to order
- ② A fixed amount of money
- ③ At a defined place of payment and
- ④ Signed by the maker

JANE CITIZEN
125 HOMESTEAD PL.
MCKINNEY, TX 75079

1001

PAY TO THE ORDER OF ① Collin County DATE 3/25/2023 ② \$ 125.38

② One Hundred Twenty Five and 38/100 DOLLARS

③ **Bank of Collin**
8802 Coleman Blvd.
Frisco, TX 75034

FOR fees and fine ④ Jane Citizen

① 311896172 ① 0000275067 ①

④ Check Notes:

- + All checks shall be confirmed with adequate identification of the maker and note on the check or invoice or otherwise record the type of identification of the maker and information from the identification to assist in locating the maker in the event the check or invoice is not honored.
Electronic checks (eChecks) for over-the-counter payments shall be verified before they are accepted. Verification should be done online; however, it is important to check the verification website independently of the information shown on the eCheck. This assures the verification website is valid and not fraudulently created on the eCheck. A copy of the verification should be kept on file. e.g., State of Issue & Driver's License/ID Card Number, Expiration Date, Birthdate, Address if different from check. (Local Government Code 130.004).
- + All checks must be endorsed immediately upon receiving with a restrictive endorsement stamp declaring the instrument is "For Deposit Only" and payable to an approved Collin County depository account (disclosing the account number).
- + The date written on the check must be the current date or in the recent past (less than one week). No forward dated checks can be accepted since they will be deposited with the bank within 24-hours of receipt. The bank may submit the check for payment immediately. If no date is present on the check, its date is the date of its issue or the date it first comes into our possession. (Business and Commerce Code 3.113)
- + The numeric amount must match the written amount, if they don't – the written number will be the amount of the check (Business and Commerce Code 3.114)
- + Verify the signature matches the name on the check, if they do not match or the maker is not listed, it may be necessary to confirm the validity of the check with the bank where it is drawn. If the signature is not legible, print the name of the signer above the signature when verifying the writer's identification.
- + Confirm the bank is a United States bank doing business in Texas. Foreign (international) bank checks should not be accepted.



Know Your Money

www.uscurrency.gov
www.secretservice.gov

April 2016

2004 style Federal Reserve notes (FRNs) incorporate background colors and large, borderless portrait images.

Paper U.S. currency paper consists of 25% linen and 75% cotton and contains small randomly disbursed red and blue security fibers embedded throughout the paper.

Portrait The 2004 style FRNs have an enlarged and off-center portrait without a frame.

1 Watermark The 2004 style FRNs have a watermark that is visible from either side when held to light.

2 Color-Shifting Ink The 2004 style \$10, \$20, \$50 and \$100 FRNs have color-shifting ink that shifts from copper to green as the note is tilted 45 degrees. The 2004 style \$100 FRN has a color-shifting "Bell in the Inkwell". The \$5 FRN does not have color-shifting ink.

3 Security Thread All genuine FRNs, except the \$1 and \$2, have a clear thread embedded vertically in the paper. The thread is inscribed with the denomination of the note and is visible only when held to light. Each denomination has a unique thread position and glows a different color when held to ultraviolet (UV) light.

4 3-D Security Ribbon The 2004 style \$100 FRN features a blue ribbon woven into the paper. When you tilt the note back and forth, the bells and "100's" move side to side. If you tilt the note side to side, they move up and down.

5 Serial Numbers The first letter of the serial number on FRNs of series year 1996 or later corresponds to the series year.

E = 2004 I = 2006 L = 2009A
G = 2004A J = 2009

Bank Indicators

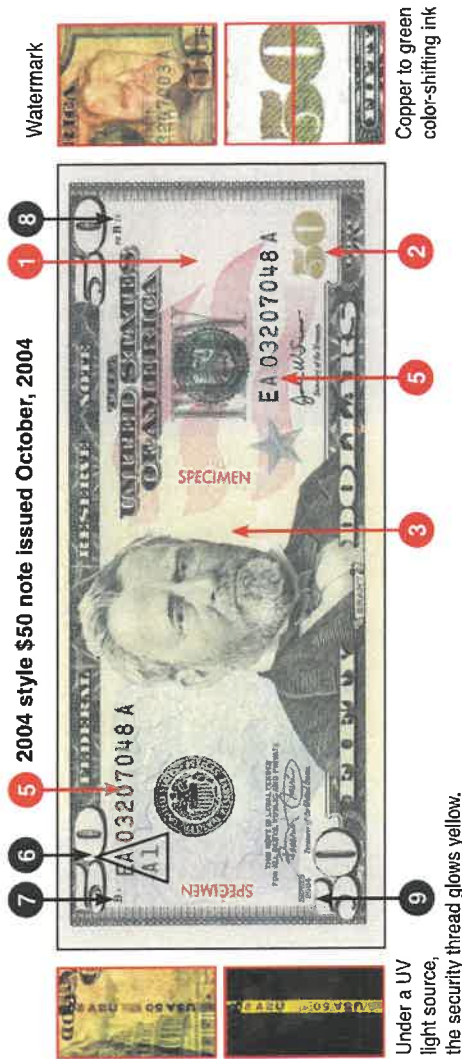
6 Federal Reserve Indicators The 2004 style FRNs have a letter and number designation, which identifies one of the 12 distributing Federal Reserve Banks. This letter and number designation appears beneath the serial number on the left. The number corresponds to the position of the letter in the alphabet, e.g.: A1, B2, C3, etc. The letter matches the second prefix letter in the serial number.

7 Note Position Letter and Number

8 Face Plate Number

9 Series Year

10 Back Plate Number (Not shown) Found on the bottom right-hand corner of the back of the note.





Know Your Money

www.uscurrency.gov
www.secretservice.gov

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2004 style \$10 note issued March, 2006



Under a UV light source, the security thread glows orange.

2004 style \$5 note issued March, 2008



Under a UV light source, the security thread glows blue.



U.S. Department of
Homeland Security

United States
Secret Service

Know Your Money

**Color-Shifting
Ink in Front
Lower Right
Numeral**

**Other
Microprinting**

**Security
Thread**

Portrait

Watermark

2004

Style

100

Franklin

Franklin

Left of portrait

"THE UNITED STATES OF AMERICA" along Franklin's collar; small "100" in the note's vertical borders; "USA" along bottom of Franklin's portrait

"ONE HUNDRED USA" along the golden quill; "USA 100" around the blank space containing the portrait watermark

Copper to Green
Also appears in the bell in the inkwell

50

Grant

Grant

Right of portrait

"THE UNITED STATES OF AMERICA" along Grant's collar

"50", "USA" and "FIFTY" in two blue stars to the left of the portrait; "FIFTY" along side borders

Copper to Green

20

Jackson

Jackson

Left of portrait

"THE UNITED STATES OF AMERICA 20 USA" in the border below Treasurer's signature

"USA20" borders beginning part of text ribbon "USA TWENTY", right of portrait

Copper to Green

10

Hamilton

Hamilton

Right of portrait

"THE UNITED STATES OF AMERICA" below portrait

"USA10" beneath torch to the left of the portrait; "TEN DOLLARS" along side borders

Copper to Green

5

Lincoln

Left: vertical
"5 5 5";
Right: large
"5"

Right of portrait

"E Pluribus Unum" at top of eagle's shield to the right of the portrait; "USA" between columns of eagle's shield; "FIVE DOLLARS" along side borders.

On back, "USA FIVE" on edge of purple 5.

None

1996

Style

100

Franklin

Franklin

Left of portrait

"THE UNITED STATES OF AMERICA" along Franklin's collar

"USA100" in lower left numeral

Green to Black

50

Grant

Grant

Right of portrait

"THE UNITED STATES OF AMERICA" along Grant's collar

"FIFTY" along side borders

Green to Black

20

Jackson

Jackson

Left of portrait

"THE UNITED STATES OF AMERICA" in the lower oval framing of portrait

"USA20" in lower left numeral

Green to Black

10

Hamilton

Hamilton

Right of portrait

"THE UNITED STATES OF AMERICA" below portrait above Hamilton's name

"TEN" in lower left numeral

Green to Black

5

Lincoln

Lincoln

Left of portrait

"THE UNITED STATES OF AMERICA" in the lower oval framing of portrait

"FIVE DOLLARS" along side borders

None

All Federal Reserve Notes are printed on paper featuring red and blue embedded fibers.

Federal Reserve Notes designed before 1990 do not contain security threads or microprinting.

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