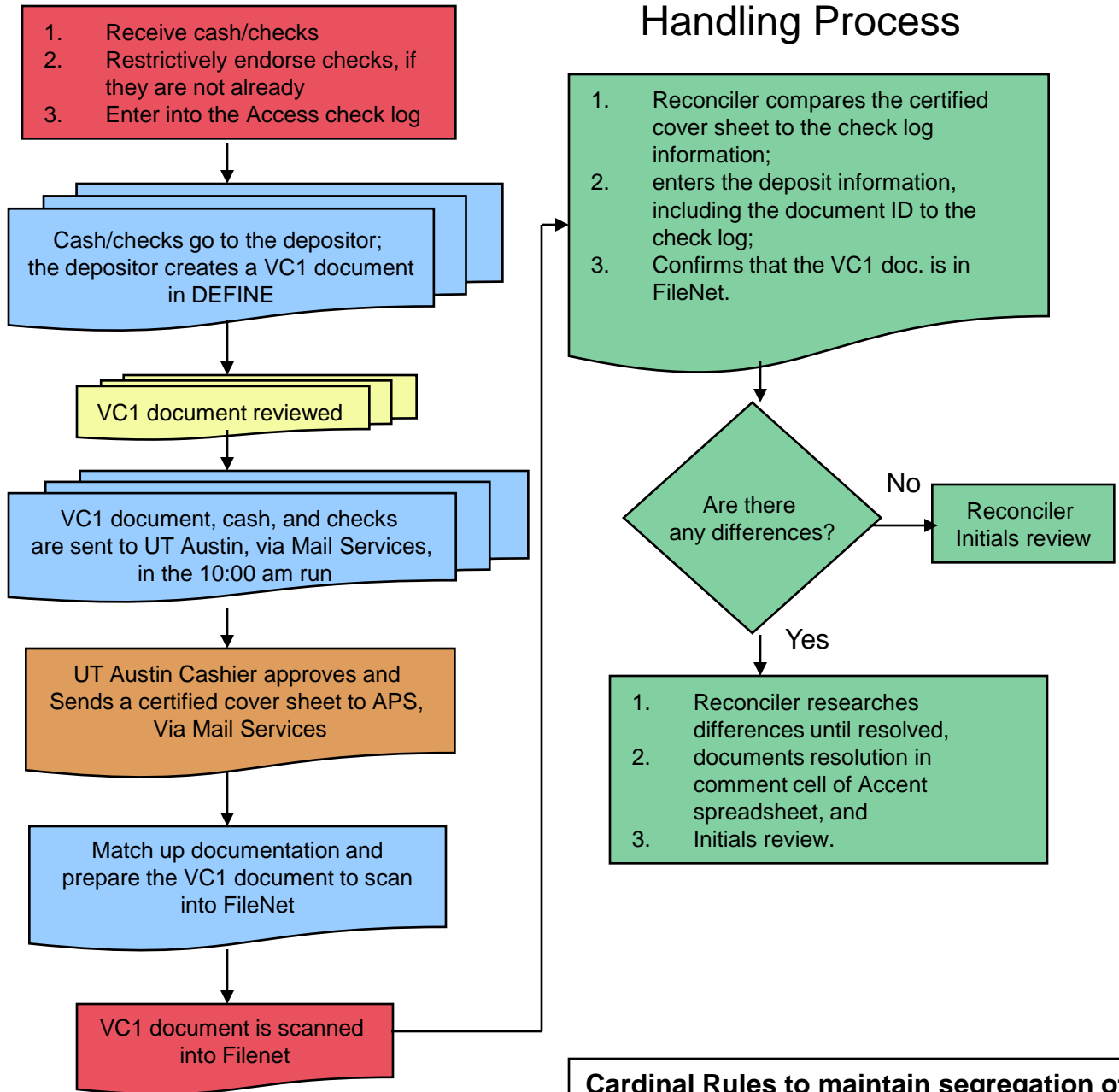


APS' Daily Check/Cash Handling Process



Legend of Primary Responsible Persons:

Sally	Becky F.
Miko	UT Austin
Cindy	

Cardinal Rules to maintain segregation of duties when key persons are out:

1. Do not accept checks/cash, including entering them into the check log, and be the depositor.
2. Do not accept checks/cash, including entering them into the check log, and be the reconciler.
3. Do not be the depositor and the reconciler.