

## CASH HANDLING PROCEDURES FOR COUNTY OFFICES

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### Safeguarding Monies

- Prior to deposit, provide adequate safeguard for cash and checks.
- All cash and checks must be secure at all times. Store cash and checks in a secure and locked location.
- Limit access to cash and vaults.
- NEVER leave cash unattended.
- Deposit all payments at least weekly or when the deposit amount totals \$100 or more on the day of receipt.

### WSU Receipts

It is State and University policy to issue a receipt for each instance that money is received. WSU departments record all cash sales and collection of cash or checks on official or approved WSU forms or cash registers. Anytime you collect money, whether it is cash or checks, you will need to provide an official receipt to account for the transaction. This policy applies to all collections regardless of where you are located.

WSU has adopted the use of the WSU D-Receipt (WSU 1054) and WSU Log Sheet (WSU 1364) to account for issuing receipts or accounting for money received on behalf of WSU. These forms, generated in Pullman, are sequentially numbered. When you request forms from the Extension Fiscal Operations Manager, you will be assigned a series of numbers for which you will be accountable. Use the forms in sequential order. If you make a mistake and need to void a form, you will still submit the voided form just as you would a valid receipt. The overall purpose of the Receipt Form is to account for every transaction for which you receive money. A beginning and ending transaction number is needed to account for all transactions, including voids.

Many counties sell publications and use a cash register. If your county uses a cash register that sequentially numbers receipts, then you do not need to use the D-Receipts and Log Sheets. A copy of the register ring out at the end of the day is included with the Cash Deposit Report.







2. Enter your county's Unit Number under the department number. If you don't know what it is, call the Extension Program Unit Fiscal Operations Manager.
3. Enter your name in the Prepared By field
4. Enter the date you fill out the form
5. The Log Sheet Number is preprinted on the form. Remember, you will want to use the forms in sequential order.
6. Enter the customer's name
7. Enter the payment amount
8. Enter the date the payment was received
9. Enter C for a check transaction and BC for a bankcard transaction
10. Enter the account coding for the deposit. The Budget and Project can be found on your InfoBurst Budget Summary. The Budget and Project are both 4-digit numbers. The Source (Src) and Sub source (SS) Coding for most transactions are as follows:

420-99	Other Services
430-11	Conference Registrations, Training Fees, etc. (09G Accounts)
499-99	Other Revenue (17A Accounts)
451-10	Publication Sales
11. Enter a brief description of what was provided to the customer and Check #
12. Calculate the total for each Receipt Log Sheet.

Routing: Once you have the form completed, keep a copy for your records and mail the White Original and Yellow Copy to the Extension Program Unit Fiscal Operations Manager with a completed WSU Cash Deposit Report and checks (convert cash to check or money order).

The Extension Program Unit Fiscal Operations Manager will send the White Original in with the deposit. The Yellow Copy is filed in sequence by receipt number and retained for two years after the current fiscal year in accordance with the All-University Records Retention Schedule

# Prepare the Deposit

CASH DEPOSIT REPORT										OFFICE OF THE CONTROLLER WASHINGTON STATE UNIVERSITY	
DEPARTMENT Research Laboratories				MAIL CODE 2345	DATE 6/21/07			CONTROLLER'S RECEIPT NO. <b>1</b>			
WSU From Receipt To		D167947 D167949 <b>2</b>		From		From		MISSING RECEIPT NOS. <b>3</b>			
Vendor No. (recoveries only)										Reference (recoveries only)	
Fund	Sfnd	Prog.	Budget	Project	Source	Sub S	TT	Amount			
001	01	03A	9999	9999	420	37	01	25.00			
			<b>4</b>					<b>5</b>			
Sales Tax	149	05	18D	7873	920	10	01	1.75 <b>6</b>			

**Source and Sub Source:**  
 420-99 Other Services  
 430-11 Registrations, Training Fees, etc. (09G Accounts)  
 499-99 Other Revenue (17A Accounts)  
 451-10 Publication Sales

**Transaction Types (TT):**  
 01 Cash deposit  
 02 Cash short  
 03 Cash on account: payment on a previous charge  
 5 Recovery of expenditure

Select the Sales Tax Rate at:  
<http://www.wsu.edu/genreceivables/salesTaxDest.htm>

Complete a Cash Deposit Report for each deposit. The Cash Deposit Report is a summary indicating where to post the revenue to the subsidiary budget accounts. The total of all the D-Receipts and Log Sheets must agree with the money you are listing on the Cash Deposit Report unless there is an overage or shortage.

Enter your County's name under department and leave the mail code blank.

1. The Controller's Receipt Number is completed by the WSU cashier—leave it blank.
2. Enter the D-Receipt and/or Log Sheet Numbers used in consecutive numerical order. You can include both D-Receipts and Log Sheets on the same Cash Deposit Report just make sure you list the numbers of each series.
3. Enter any missing receipt numbers and attach a memorandum explaining any missing receipts. See [30.52](#) for voided receipt procedures.
4. Enter your complete budget coding. Use a separate line for each account. For Cash on Account deposits, the account coding is not necessary.
5. The transaction type (TT), which tells accounting how to post the revenue. For revenue using Sources and Sub Sources, 01 and 02 are used. For recoveries of expenditures, which use Objects and Sub Objects, 05 is used.
6. Enter the sales tax total under Amount. Under Project, enter the destination locality code. Sales tax rates are based upon the destination of the taxable item. To identify the applicable tax rate, select the Rate Table link from the General Receivables Sales Tax Based on Destination website at: <http://www.wsu.edu/genreceivables/salesTaxDest.htm>.

# Recovery of Expenditure Deposit

Cash Deposit Report used to deposit a recovery of a prior expenditure.

CASH DEPOSIT REPORT							OFFICE OF THE CONTROLLER WASHINGTON STATE UNIVERSITY			
DEPARTMENT Produce Analysis				MAIL CODE 7896	DATE 5/25/07	CONTROLLER'S RECEIPT NO. <b>1</b>				
WSU Receipt Numbers		From D234582 To <b>2</b>		From To		MISSING RECEIPT NOS. <b>3</b> <small>attach explanation</small>				
Vendor No. (recoveries only)	Fund	Stnd	Prog.	Budget	Project	Source	Sub S	TT	Reference (recoveries only)	Amount
000241800	001	01	10D	3980	0001	03	HC	05	D148293	25.00
			<b>4</b>					<b>5</b>		

Refer to Your InfoBurst Budget Statement for Vendor and Document or Reference Number on Recoveries

Occasionally a county will receive a rebate check or a check that is handled as a recovery of a previous expenditure. The receipting process is the same as for revenue; however, you need to add some additional information.

4. With a recovery of an expenditure, you need to enter the same coding as the original expenditure. You can find this information on your InfoBurst budget statement. The ID Number on the budget statement is the vendor number, the object and subobject is entered for the Source and Subsource, and the Document or Reference Number is entered for the Reference field.
5. You would then enter the Transaction Type 05 for Recovery of Expenditure

# Cash on Account



Sales Tax	149	05	<del>48D</del>	7873		920	10	01		1.75	<b>6</b>	
Cash on Account (See attached receipts.)										<b>7</b>	03	12.00
SILVER	<b>8</b>	+	CURRENCY	+	CHECKS	38.75	+	BANKCARD	=	TOTAL	38.75	<b>9</b>
PREPARED BY NAME <b>10</b>			PREPARED BY SIGNATURE <b>X</b>			APPROVED BY NAME <b>11</b>			APPROVED BY SIGNATURE <b>X</b>			

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7. Many departments bill through the Receivables Office. Those payments are made against an Invoice Number. Occasionally, someone who has received an invoice will bring the payment to a county office. These funds need to be deposited against the Invoice Number to clear the Accounts Receivable.

The difference is that the money is not directly deposited into the budget and project. The funds go thru the Receivables posting and is eventually posted to the budget and project that the receivable was charged against, which clears the customer's account.


If your deposit is for a payment received on a previous charge, enter the check or cash amount in #7. The transaction type 03 is already preprinted in the Cash on Account line.

Under extremely rare situations, you may have more cash then receipts issued, which means you have an overage. You would post the overage on a separate line using Source 490, Sub Source 10, and Transaction Type 01.

On an even rarer situation, you may have less cash then receipts issued, which means you have a shortage. You would post the shortage on a separate line using Source 490, Sub Source 11, and Transaction Type 02.

## Verify the Deposit



SILVER	<b>8</b>		CURRENCY	+	CHECKS	38.75	+	BANKCARD	=	TOTAL	38.75	<b>9</b>
PREPARED BY NAME	<b>10</b>	PREPARED BY SIGNATURE	X	APPROVED BY NAME	<b>11</b>	APPROVED BY SIGNATURE	X					

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8. If you receive cash and coins, you will need to convert the money to a check or money order and enter the check on the Log Sheet. Type in the total amount of checks or Bankcards. Prepare two machine tapes for each bundle of checks—one from the written check amounts and the other from the numeric amounts on checks. Compare the two tapes to verify accuracy, and ensure that the receipts, log sheets, and machine tapes agree with the Cash Deposit Report.
9. Enter the total amount of the deposit (silver, currency, checks, and bankcard).
10. Enter the name of the individual who prepares the WSU Cash Deposit Report.
11. The same individual may not sign both Prepared By and Approved By signature blocks. A County Director may sign the form as the Approver. Otherwise, the Extension Program Unit Fiscal Operations Manager approves the deposit.

### **Segregation of Duties**

WSU policy states the individuals who collect monies and/or write receipts may not prepare and/or make deposits.

Different individuals are to perform the following functions:

- Collect the monies and prepare receipts,
- Deposit receipts, and
- Account for receipts

Since some counties may not have sufficient staff to meet segregation requirements, the counties collect the monies, and prepare the receipts and deposit. The Extension Program Unit Fiscal Operations Manager makes the deposits and accounts for the receipts.

### **Deposit the Monies**

WSU policy states that deposits should be completed on a weekly basis or anytime amounts total \$100 or more. Mail originals of the following to the Extension Program Unit Fiscal Operations Manager:

- WSU D-Receipts,
- WSU Log Sheets,
- Cash Deposit Report,
- 2 copies of Your Machine Tapes for Checks, and
- Checks endorsed with the phrase “Washington State University, For Deposit Only”
- If you make your deposit at the local bank, mail the items listed above along with your Bank Deposit Slip Copy, and Bank Deposit Receipt on the day of your deposit.

The Extension Program Unit Fiscal Operations Manager reviews the WSU D-Receipts, WSU Log Sheets, and Cash Deposit Forms for accuracy and makes the deposit or in the case of local deposits, mails the originals to the Cashier in Pullman.

### **Returned Checks**

Occasionally, a check is returned by the bank for Non-sufficient Funds, a Closed Account, or some other reason. Some counties collect their own checks. Other departments have set up a Sub Code in the Receivables Office to collect their bad checks.

Returned checks are initially handled in the Controller’s Office. A Receipt Coding Form is sent to the department indicating the account charged for the return item. If the county collects their checks, the check will be attached to Receipt Coding Form.

If Receivables collects the check, the county will receive a Receipt Coding Form, and the check is sent to Receivables. Each month, the county will receive a report indicating any outstanding items, along with who paid and how much toward their returned item.