

## 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 Linda Loos, WSU Extension County Program Unit Finance/Budget 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.

## Which Receipt Form To Use?

Use the Receipt Log Sheet for Checks and Bankcards in Lieu of a D-Receipt



DEPARTMENT		1	2	3	4	5
PAYMENT RECEIVED FROM	AMOUNT	DATE RECEIVED	PREPARED BY	ACCOUNT NO.	CHECK NO.	COMMENTS
6	7	8	9	10	11	12

OR

Customer's Copy      Always refer to this receipt as:      RECEIPT NUMBER

WSU RECEIPT

WASHINGTON STATE UNIVERSITY  
PULLMAN, WA 99164-5538

RECEIPT FOR:      Customer Order No.:      Received By:      Date:

NAME      ADDRESS      ACCOUNT      2      3      4

CUSTOMER'S NAME:      5

AMOUNT:      PLEASE INCLUDE AMOUNT      6

QUANT.	UNIT	DESCRIPTION	PRICE	MARKET
7				

CUSTOMER'S NUMBER:      9      TOTAL SALE      8

SALES TAX:      10      11      12

**TOTAL**

D-Receipts are **Required** for Cash Transactions Unless You Use a Cash Register

**How to Determine Which Form to Use**

A D-Receipt is **required** for all cash transactions unless you use a cash register. You would also use a D-Receipt if someone requests a receipt. **If you do issue a D-Receipt, then you don't list the transaction on the Log Sheet!**

The WSU Log Sheet is used to record checks and bankcards in lieu of issuing a D-Receipt. **If you list a check or bankcard on the Log Sheet, then you do not issue a D-Receipt.**

The main thing is not to list a single transaction twice. Most people lean towards using a Receipt Log Sheet unless they need to use a D-Receipt. It is less paperwork and easier to complete. Checks can be listed on D-Receipts or the WSU Log Sheets.

**Receipt Form Supplies**

Supplies of the WSU Receipt Form and Receipt Log Sheet are available from [Linda Loos](#), WSU Extension County Program Unit Finance/Budget Manager. She monitors and inventories the departmental supply of Receipts and Log Sheets.

**D-Receipt**

The form is titled 'WSU RECEIPT' and 'WASHINGTON STATE UNIVERSITY PULLMAN, WA 99164 - 1025'. It features several sections and numbered callouts:
 

- 1**: Receipt number field.
- 2**: Cash and Check boxes.
- 3**: Received On Account checkbox.
- 4**: Date field.
- 5**: CUSTOMER'S NAME field.
- 6**: ADDRESS - PLEASE INCLUDE ZIP CODE field.
- 7**: Itemized list table with columns: QUAN, UNIT, DESCRIPTION, PRICE, AMOUNT.
- 8**: SALES TAX line with columns: Fund (149), App (05), Pro (18D), Budget (7873), Src (777), SS (13), Project (3812), TT, and Amount.
- 9**: CUSTOMER'S NUMBER field.
- 10**: Account coding columns: Fund, App, Pro, Budget, Src, SS, Project, TT.
- 11**: TOTAL SALE field.

The D-Receipt is a 3-part carbon form. To complete the D-Receipt

1. Enter the type of transaction: Cash or Check. If the payment is by check, enter the Check Number. Use the Received On Account field for a total or partial cash or check payment on a previous charge. Include the invoice number of the original transaction under Description. If a payment includes both cash and a check, mark both boxes. Enter the cash amount and the check amount separately in the body of the form. The total of the cash and check amounts must equal the receipt total. A credit card transaction is considered a cash transaction.
2. Enter the Customer's Purchase Order in the second box or leave it blank if the customer does not have a P.O.

3. Enter the name of the person completing the form in the Received By box
4. Enter the date of the transaction
5. Enter the customer's name
6. Enter the customer's address
7. Use Section 7 to itemize what the customer received
8. Enter any applicable sales tax on Line 8. Mark out 3812 preprinted coding under Project and enter the appropriate locality code under Project on the sales tax line.
9. Enter the WSU ID Number under Customer's Number if you know it. If not, leave it blank.
10. Enter the account coding for the deposit. The Fund, App, Prg, Budget, and Project can be found on your InfoBurst Budget Summary. The Fund is 3 numerals and the App is 2 numerals. The Program will always consist of 2 numbers and a letter. The Budget and Project are both 4 digit numbers.

As of July 1, 2012, source/subsource 499-99 (Misc other revenue) will no longer be accepted when coding deposits as requested by the state financial office (OFM). They feel that we can better describe the type of revenue we are receiving.

On the next page is a list of Source (Src) and Sub source (SS) coding for most Extension transactions. If you have any problem trying to determine the source/sub source that is

appropriate, contact [Linda Loos](#), WSU Extension County Program Unit Finance/Budget Manager.

<b>420: Supplies, Materials, Services</b>	<b>For revenue received from non-Extension departments</b>
420-99	CONTRIBUTIONS/SPONSORSHIP OF WORKSHOPS
<b>428: Service Center Revenue Within Area</b>	<b>For service center revenue received from within Extension</b>
428-26	RESALE OF SUPPLIES & MATERIALS
428-99	OTHER SALES & SERVICES
<b>430: Dedicated Student Fees</b>	<b>For 09G workshop account revenue received from participants</b>
430-11	SHORT COURSES, CONFERENCE, TRAINING REGISTRATIONS & FEES, ETC
430-12	COURSE MATERIALS RETAINED BY PARTICIPANTS
<b>451: Sales to Non-Affiliated Customers</b>	<b>For revenue received from customers not affiliated with WSU</b>
451-10	SALE OF PUBLICATIONS & PAMPHLETS
451-99	OTHER SALES & SERVICES (Pressure Gauge Testing, Administering WSDA Pesticide Exams, etc)
<b>541: Contributions and Grants</b>	<b>For 17A account revenue received from non-governmental contributions</b>
541-90	Fundraising Event Revenue (17A Accounts only)
541-99	Contributions and Donations (17A Accounts only)

11. Leave the TT field blank.

Routing: Once you have the form completed, give or mail the White Copy to the customer and make a copy of the form for your record.

Mail the Yellow Original and Pink Copy to the Linda Loos, WSU, PO Box 1495, Spokane, WA 99210-1495 with a completed WSU Cash Deposit Report and checks (convert cash to check or money order).

The WSU Extension County Program Unit Finance/Budget Manager will send the Yellow Original in with the deposit. The Pink 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.

Voided Receipts: Remember, all forms must be used or otherwise accounted for. Return the Yellow Original, and White and Pink Copies to the W Linda Loos, WSU Extension County Program Unit Finance/Budget Manager marked "VOID." If the White Copy was given to the customer prior to the void, include an explanation on the Yellow Original. The voided receipts will be retained and filed in sequence with other copies.

**Receipt Log Sheet**

<b>RECEIPT LOG SHEET</b> CHECKS AND BANKCARDS ONLY				<b>WASHINGTON STATE UNIVERSITY</b> <b>OFFICE OF THE CONTROLLER</b>				
<b>1</b> DEPARTMENT		<b>2</b> DEPT. NO.	<b>3</b> PREPARED BY			<b>4</b> DATE PREPARED	<b>5</b> LOG SHEET NUMBER	
<b>6</b> PAYMENT RECEIVED FROM	<b>7</b> AMOUNT	<b>8</b> DATE RECEIVED	<b>9</b> PAYMENT TYPE*	<b>10</b> ACCOUNT NO.				<b>11</b> COMMENTS
				BUDGET	PROJECT	SRC	SS	
<b>TOTAL</b>		<b>12</b>	* Under Payment Type, enter C for check or BC for bankcard.					

The WSU Receipt Log is a 2-part carbon form. As checks and bankcard transactions are received, you enter the applicable information on the Log Sheet.

1. Enter your county’s name under the department name
2. Enter your county’s Unit Number under the department number. If you don’t know what it is, call the WSU Extension County Program Unit Finance/Budget 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

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.

As of July 1, 2012, source/subsource 499-99 (Misc other revenue) will no longer be accepted when coding deposits as requested by the state financial office (OFM). They feel that we can better describe the type of revenue we are receiving.

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10. Enter a brief description of what was provided to the customer and Check #

11. 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 WSU Extension County Program Unit Finance/Budget Manager with a completed WSU Cash Deposit Report and checks (convert cash to check or money order).

The WSU Extension County Program Unit Finance/Budget 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		D167947		From		From		MISSING RECEIPT NOS. <b>3</b>			
Receipt To		D167949 <b>2</b>		To		To		D167949 <b>3</b>			
Vendor No. (recoveries only)		Fund	Std	Prog.	Budget	Project	Source	Sub S	TT	Reference (recoveries only)	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 and Project # at:  
[http://www.wsu.edu/genreceivables/excel/salesTaxDest\\_Table.xls](http://www.wsu.edu/genreceivables/excel/salesTaxDest_Table.xls)

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/excel/salesTaxDest\\_Table.xls](http://www.wsu.edu/genreceivables/excel/salesTaxDest_Table.xls).

# 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		From		From		MISSING RECEIPT NOS. <b>3</b>		
To <b>2</b>		To		To		To		attach explanation		
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	P148293	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	18D	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	<b>9</b>	
PREPARED BY NAME		PREPARED BY SIGNATURE			APPROVED BY NAME		APPROVED BY SIGNATURE					
<b>10</b>		X			<b>11</b>		X					

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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 WSU Extension County Program Unit Finance/Budget 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 WSU Extension County Program Unit Finance/Budget 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 WSU Extension County Program Unit Finance/Budget 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 WSU Extension County Program Unit Finance/Budget 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.