1.0 GENERAL

1.1 The City receives cash from various activities and needs to account for its receipt in a timely and accurate manner.

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2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy shall apply to all City divisions and departments.

3.0 REFERENCES

RCW section 43.09.240
City of Spokane Cash Handler Manual

4.0 DEFINITIONS

4.1 "Treasurer's Receipt" is a document used for the recording of bank deposits in the City's general ledger system (FMS). The Receipt includes information needed to identify the correct budget account number to be used in the general ledger.
5.0 POLICY

5.1 Under state law, City money shall be deposited in an authorized bank or with the City Treasurer within twenty-four (24) hours of receipt (RCW 43.09.240). The Treasurer may in his or her discretion grant an exception subject to state law and this policy.

5.2 In addition, the transaction needs to be recorded in the general ledger.

6.0 PROCEDURE

6.1 An e-mail template of the Treasurer's Receipt form may be obtained on the City's intranet.

6.2 Two copies of a Treasurer's Receipt shall be presented to a cashier in the Treasurer's Office prior to 2:00 p.m. on the date noted on the Receipt. The 2:00 p.m. deadline may be changed to allow for shortened workdays due to holidays. A notice will be posted at the Treasurer's Office when this occurs.

6.2 Departments shall follow the steps below for recording through the cashiers in the Treasurer's Office:

a. The Treasurer's Receipt must be completely filled in.

b. Two (2) copies of the Receipt, along with the money to be deposited or documentation (i.e., deposit slip, e-mail verification) from the Treasurer's Office should be presented to a cashier in the Treasurer's Office.

c. After the cashier has verified the accuracy of the Receipt to the documentation, a consecutive, non-reoccurring receipt number will be printed on the Treasurer's Receipt in the lower right-hand corner.

d. One copy of the Treasurer's Receipt will be maintained in the Treasurer's Office and one copy will be maintained in the submitting department.

6.3 Exceptions To Twenty-Four Hour Deposit Policy.

6.3.1 The Treasurer may in his or her discretion grant an exception where such daily transfers would not be administratively practical or feasible as long as the Treasurer has received a written request
from the department and where the department certifies that the
money is held with proper safekeeping and that the department
carries out proper theft protection to reduce risk of loss of funds.
Exceptions granted by the treasurer shall state the frequency with
which deposits are required as long as no exception exceeds a
time period greater than one deposit per week.

6.3.2 Exceptions will be granted solely to departments not located in City
Hall, provided that:

a. Small deposits – Departments will be allowed to hold
deposits as long as they total less than five hundred dollars
($500) and the earliest item received has been in possession
of the department for no more than five (5) working days. A
deposit should be made on the day that total reaches five
hundred dollars ($500). A deposit should always be made
no later than the fifth day after the first item was received.

b. Deposits delayed due to illness, other unanticipated absence
or work load peaks – These should be processed as
promptly as possible. This situation should be brought to the
department head’s attention so additional resources can be
applied. In no case should the five (5) working day rule be
violated. Departments should consider a departmental
policy on how they would handle these extenuating
circumstances.

c. Outlying areas – On the days courier services are
unavailable, deposits over five hundred dollars ($500) must
be deposited within two (2) working days. However,
departments will make every effort to make deposits in
accordance with the twenty-four (24) hour deposit guideline.

6.3.3 Any deposits not promptly made will have proper safekeeping as
follows:

a. will have all checks restrictively endorsed,

b. will be kept in a locked secure location,

c. will be in accordance with departmental policy in regard to
the logging or photocopying of checks.
7.0 RESPONSIBILITIES

The Treasurer's Office shall administer this policy.

8.0 APPENDICES

Treasurer's Receipt
Treasurer's Agreement

APPROVED BY:

City Attorney

Director

Deputy Mayor

Date

Note: the only change is the name of the department
TREASURER'S RECEIPT
City of Spokane

RETURN TO DEPT: ________________________________  DATE: ____________

RECEIVED FROM:  ________________________________________________

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Total $ ____________

SUBMITTED BY: ________________________________

POLY BAG #: ____________________________________

INCLUDE ORIGINAL AND ONE COPY WITH DEPOSIT
CITY OF SPOKANE TREASURER'S OFFICE
TWENTY-FOUR HOUR DEPOSIT WAIVER

DEPARTMENT:  

SITE LOCATION:  

The above department requests an exception to the state law (RCW 43.09.240) requirement that City money be deposited in an authorized bank or with the City Treasurer within twenty-four hours of receipt.

Reason for exception request:  

The Treasurer approves the department's request and finds that daily transfers would no be administratively practical or feasible.

Approved frequency of deposits (may not exceed more than one deposit a week)

Conditions of approval:

a. Small deposits – The departments will be allowed to hold deposits as long as they total less than five hundred dollars ($500) and the earliest item received has been in possession of the department for no more than five (5) working days. A deposit should be made on the day that total reaches five hundred dollars ($500). A deposit should always be made no later than the fifth day after the first item was received.

b. Deposits delayed due to illness, other unanticipated absence or work load peaks – These should be processed as promptly as possible. This situation should be brought to the department head's attention so additional resources can be applied. In no case should the five (5) working day rule be violated. Departments should consider a departmental policy on how they would handle these extenuating circumstances.

c. Outlying areas – On the days courier services are unavailable, deposits over five hundred dollars ($500) must be deposited within two (2) working days. The department will make every effort to make deposits in accordance with the twenty-four (24) hour deposit guideline.
Other approval conditions:

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

The above department certifies that the money is held with proper safekeeping and that the department carries out proper theft protection to reduce risk of loss of funds.

Any deposits not promptly made will have proper safekeeping as follows:

- will have all checks restrictively endorsed,
- will be kept in a locked secure location,
- will be in accordance with departmental policy in regard to the logging or photocopying of checks.

This agreement shall continue until terminated by the City Treasurer or the department.

Dated: ________________

Department Head

Dated: ________________

City Treasurer