

CITY OF SPOKANE DEPARTMENT POLICY AND PROCEDURE	DEPT 0860-06-02 LGL 2005-57
TITLE: DAILY WORKSHEETS / DAILY RECAP EFFECTIVE DATE: September 29, 2005 REVISION DATE: October 10, 2006	

1.0 GENERAL

1.1 The City Treasurer must maintain accurate records of the funds received by various departments. This document explains the procedures used by the cashiers in the Treasurer's Office to maintain these financial records.

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2.0 DEPARTMENTS/DIVISIONS AFFECTED

This policy shall apply to the Treasurer's Office.

3.0 REFERENCES

None

4.0 DEFINITIONS

None

5.0 POLICY

5.1 It is the responsibility of the cashiers in the Treasurer's Office to insure that funds received by the City of Spokane are correctly recorded and reported on a daily basis.

6.0 PROCEDURE

6.1 Each cashier shall maintain a daily work sheet. At the end of each accounting day, actual totals are listed on the worksheet, showing totals of various payment types, and methods of payment. These numbers are compared to totals the computer has compiled.

6.2 When all cashiers have balanced their day's work, the individual work sheets are combined into a daily recap. The completed recap is submitted to the Treasurer's Office accountant.

6.3 The Treasurer's Office accountant uses the recap to verify that the totals match those from the Accounting Department. The Treasurer's Office accountant also uses the recap to reconcile deposits posted at the bank.


7.0 RESPONSIBILITIES

The City Treasurer shall administer this policy.

8.0 APPENDICES

None


APPROVED BY:



Director

9-25-06

Date



City Attorney (A354)

10-11-06

Date

Note: the only change is the name of the department