

**EAST COUNTY FIRE & RESCUE**  
**POLICIES, PROCEDURES & GUIDELINES**

---

**SUBJECT: Cash Handling & Receipting Policy**

---

**PPG NUMBER: 90.3.4**

**PAGE: 1 of 1**

**DATE OF ISSUE: 06/21/2016**

**APPROVED BY:** *Maureen Martin*

**Board Chair**

**REVIEWED: \_\_\_\_\_**

**BY: \_\_\_\_\_**

---

**References:** RCW 36.29.010 (general duties)  
RCW 43.09.240 (duty to account)  
RCW 52.16.010 (County Treasurer as financial agent)

**Purpose:**

To establish a cash handling and receipting procedure for the purpose of:

- Determining accountability on receipt of public funds.
- Supporting internal controls for the fire district.
- Ensuring that effective safeguards are in place.
- Ensuring that appropriate cash handling and receipting goals are met.
- Establishing guidelines for compliance.

**Policy:**

The designated cash (currency, checks or money orders) collection point is the District's Administrative Office (Station 91).

Cash receipts are to be deposited into the District's operating fund managed by the Clark County Treasurer.

All Electronic Fund Transfer receipts are set up for deposit to the District's operating fund held by the Clark County Treasurer.

**Procedures:**

All funds received shall be recorded on pre-numbered receipts that are pre-printed with agency name, address, and phone number.

Information recorded on receipts shall include, but not be limited to:

- Source of funds
- Date and mode of payment
- Reference number (if applicable)
- Description of what the payment is for
- General Ledger Account number the payment will be applied to
- Signature of person receiving payment

Payment information shall be entered into the District's accounting software and a receipt shall be printed for the transaction.

A journal voucher reflecting the receipt of funds shall be prepared and forwarded to the Clark County Treasurer.

The journal voucher, written receipt, deposit receipt, and any supporting documents shall be attached to the transaction receipt and placed in the Accounts Receivable binder.

All funds shall be deposited at the bank designated by the Clark County Treasurer using deposit slips provided by the Treasurer.

All checks must be endorsed with a stamp payable to the District.

Whenever possible, bank deposits shall be made by an administrative employee other than the one that received the funds.

All funds shall be deposited within 24 hours of receipt, unless a waiver has been granted by the Clark County Treasurer.

All funds shall be kept in a secure location until deposited.

Deposits shall be reconciled to the monthly revenue report provided by the Clark County Auditor.