

# EAST COUNTY FIRE & RESCUE

## POLICIES, PROCEDURES & GUIDELINES

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**SUBJECT: Cash Handling & Receipting Policy**

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**PPG NUMBER: 90.3.4**

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**APPROVED BY:**

*Maria Martin*

**Board Chair**

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**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, including electronic fund transfers, 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:

- Date of payment
- Identification of payor
- Amount received
- Mode of payment (cash, check)
- Purpose of payment
- Identification of employee who prepares receipt

Receipts shall be used in numeric order and documented in the District's Receipt Log.

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

A Deposit Notification reflecting the receipt of funds shall be submitted on the Clark County Treasurer Web Portal.

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

Receipts shall be kept in a secure location.

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 "For Deposit Only" and 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 1 week of receipt, as authorized by a waiver 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 records provided by the Clark County Treasurer.