

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF COWLITZ COUNTY, WASHINGTON**

In the Matter of Adopting a Cash Handling)
Policy and Procedures, and Rescinding)
Resolution No. 17-007)

RESOLUTION NO. **18-051**

WHEREAS, the Board of County Commissioners adopted the Cash Handling Policy and Procedures on February 14, 2017; and

WHEREAS, it was determined that the acceptance of coins as receipt of payment should be included in the County's policy.

NOW, THEREFORE, THE COWLITZ COUNTY BOARD OF COMMISSIONERS HEREBY RESOLVES AS FOLLOWS: Resolution No. 17-007 is hereby rescinded in its entirety and replaced with the following:

5.1 CASH HANDLING POLICY AND PROCEDURES

▪ **AUTHORITY**

RCW 36.29.010 describes the following general duties of the County Treasurer which pertain to cash handling:

- A. Shall receive all money due the county and disburse it on warrants issued and attested by the County Auditor.
- B. Shall issue a receipt in duplicate for all money received other than taxes; the treasurer shall deliver by email, mail or paper copy to the person making the payment the original receipt and the duplicate shall be retained by the treasurer.
- C. Shall maintain financial records reflecting receipts and disbursement by fund in accordance with generally accepted accounting principles.

▪ **PURPOSE**

Many of the cash handling duties and responsibilities assigned to the County Treasurer by law entail action by other County officers, employees, and agents. In order to assure that all County employees responsible for handling cash are aware of their duties, the following policy and procedures will provide guidelines for all cash handlers in Cowlitz County.

For purposes of this policy, “cash” refers to all forms of payment, including currency, checks, and bank transactions.

▪ **CASH HANDLER RESPONSIBILITY AND LIABILITY**

- A. All County cash handlers shall comply with the Cash Handling Policies and Procedures. Cash handlers who fail to comply with the Cash Handling Policies and Procedures may be subject to disciplinary action.
- B. All cash handlers who obtain custody of County money are personally responsible for that money until such time as the money is deposited with one of the County Treasurer’s authorized agents or banks, and may be held liable for any loss, theft, or statutory exception.
- C. All cash handlers who are employed by Cowlitz County are to be bonded through the County employee bond.
- D. All transfers of custody of County money shall be documented on a Treasurer’s Miscellaneous Receipt. The receipt shall acknowledge the exchange of custody for County money by the signature of the person transferring custody.
- E. A department cashier who issues a written receipt accepting custody of County money is liable for the timely deposit of that money. The liability for timely deposit starts with the original receipt of County money by a County officer, employee, or agent and ends when the money is deposited with the County Treasurer or bank. All money received must be deposited within 24 hours unless authorization to waive 24-hour deposit requirement has been approved by the Treasurer (see Appendix A). Under no circumstances shall funds be held for more than one week.

▪ **CASH HANDLER TRAINING**

- A. All County employees involved with the handling, receipting, reconciling, or depositing of money shall read and understand the Cash Handling Policy and Procedures. It shall be the responsibility of the Department Head, Elected Official, or designee of each department to ensure each cash handler’s compliance.
- B. Any employee determined to have cash handling duties or responsibility shall read the Cash Handling Policy and Procedures within 30 days of hire or assignment of duties.
- C. For special events Cowlitz County may contract temporary cash handlers. Cowlitz County may assign the Treasurer’s lead cashier to train the temporary employee. If the employment period is anticipated to be 30 days or longer, the contracted employee must read and understand the Policy.

▪ **CASH HANDLER COMPLIANCE**

- A. Department Heads and Elected Officials shall allow the County Treasurer, County Auditor, or authorized deputy to periodically inspect and report on the department's cash handling procedures.
- B. Department Heads and Elected Officials are to designate one or more departmental cashier to handle transmittal of funds and deposits to the County Treasurer's Office.

▪ **CASH DRAWERS**

- A. All funds must be placed in a secure drawer or cash register. The drawer must be locked at all times that the cash handler is not in the receipting area.
- B. To the extent possible, cash handlers should work out of individual cash drawers. Segregating cash activities can help in tracking down reconciliation errors.
- C. Each cash handler shall set up his or her cash drawer in a consistent manner with smallest denominations on the right and next larger denominations to the left.
- D. Cash handlers shall complete a transaction in its entirety before proceeding to another transaction or offering assistance to another customer.
- E. Large sums of money should be banded according to standard banking procedures (see Appendix C).

▪ **OPENING ACTIVITY**

Upon opening a cash drawer for the day, the cash handler shall verify and record the amount of beginning cash.

▪ **CLOSING ACTIVITY**

Persons who collect County money from the public shall balance their cash drawers at the end of their work shift. Preparing a deposit shall consist of counting collected moneys, filling out a cash count document as stipulated by the employee's department, prepare a deposit slip, Treasurer's Miscellaneous Receipt Deposit, and/or cashiering report. All counting and/or balancing should occur out of public view or in a location away from the collection area, unless the office is closed and secure.

At the end of a shift the cash handler must account for all increases and decreases of cash in his or her cash drawer. This process is referred to as balancing: the reconciliation of all County funds received and disbursed during the day. Balancing involves counting of currency, coin, and checks; subtracting the beginning cash amount; determining the dollar total received from the transaction record; and comparing the total cash on hand with the total transactions. These two dollar amounts should 'balance,' i.e., be the same. Each cash handler may have his or her own method for balancing a cash drawer. However, there are several steps that balancing must include.

- A. Remove all currency, coin, and checks from the drawer or cashbox. Count your currency and coin and list on a Daily Cash Report (see example in Appendix D).
- B. List all checks on either a calculator tape, report or deposit slip and transfer the total amount to the Daily Cash Report.
- C. Verify that all checks have been restrictively endorsed as described in Receipt of Payments, Section XI (B) (k).
- D. Cash handlers should then complete the deposit slip or Treasurer's Miscellaneous Receipt.
- E. The cash drawer should be replenished to the authorized beginning cash amount.
- F. Cash handlers shall then insert the completed deposit slip with cash, checks, and deposit slip or Treasurer's Miscellaneous Receipt, into a deposit bag or envelope and store it in a secure place until it can be deposited to the Treasurer's office, armor service or Bank. If not deliverable to the Treasurer's Office until the next day, it must be placed in a secure location or vault overnight.
- G. After depositing the money with the bank, the cash handler shall deliver one copy of the Treasurer's Miscellaneous Receipt and deposit slip to the Treasurer and maintain one copy of each in the department. If the money is deposited with the Treasurer, the cash handler shall maintain one copy of the Treasurer's Receipt in the home department.

▪ **CHECKLIST FOR RECONCILING DIFFERENCES**

This checklist is recommended for all departments unless other equivalent procedure exists. Other departments may use their own guidelines for determining differences.

- A. Have another person recount all currency and coin, including strapped or bundled currency and checks.
- B. Rerun totals on all receipts.
- C. Recheck EFT deposits.
- D. Scan cash report for the amount of difference.
- E. Check for transposed numbers.
- F. Compare checks, cash and ACH's to the receipts, receipt listing, or cash out reports.
- G. Break down the deposit.
- H. Do not throw out trash until balanced. Place trash in vault overnight if necessary.

▪ **CASH OVER AND SHORT POLICY**

All moneys received are to be deposited intact with the County Treasurer. If, upon balancing daily receipts, it is discovered that the money to be deposited does not equal the total of the receipts, a cash over/short situation exists. A cash handler has a shortage when not enough money is collected. A cash handler has an overage when too much money is collected and the excess is not immediately returned to the customer. If, after an appropriate search and recalculation, the over/short situation still exists, take the following steps:

- A. Complete the Treasurer's Miscellaneous Receipt to the Treasurer as documented by the receipts;
- B. If the money to be deposited exceeds the receipt total, record the overage as a positive amount to the Over/Short revenue code.
- C. If the money to be deposited is less than the receipt total, record the shortage as a negative amount to the Over/Short revenue code.
- D. Overages and shortages in excess of \$10.00 must be reported to the Department Head or Elected Official. A Department Head or Elected Official may decide to be notified of an amount less than \$10.00. Under no circumstances shall an employee take or supplement money to be deposited in order to "force" the deposit to balance with the receipts; and
- E. Under no circumstances shall a County office or department maintain a petty cash fund for over/short purpose.

▪ **RECEIPT OF PAYMENTS**

All moneys (checks or cash) must be receipted immediately upon acceptance.

- A. Payments by mail
 - a. Two employees shall open mail whenever possible and segregate remittance from other mail. Checks must be endorsed immediately upon receipt.
 - b. Prepare all payments for immediate deposit with the County Treasurer or bank. Be sure checks are signed.
 - c. Put all unprocessed mail in a secure location, such as a vault or locked cabinet or drawer overnight.
- B. Acceptance of coins.
 - a. Because the United States Department of Treasury has determined that although coins are legal tender under the Coinage Act of 1965, no Federal statute mandates acceptance of coins for payment, and because no Washington state law mandates such acceptance for payment, the County has adopted a coin acceptance policy on payments as a means to promote office efficiencies and the timely provision of services to its residents.
 - b. Acceptance of coins for payments of fines, debts, taxes and other public obligations may be refused under the following circumstances:
 - When the coins are bent, broken, damaged or delivered in unsanitary conditions.
 - When the coins are non-U.S. coins.
 - When coins appear to exceed \$20 dollars in amount.
 - c. Coin must be delivered in rolled sleeves with a receipt designating the amount being delivered if the number of coins exceeds standard banking procedure (see Appendix

- C.) For example: 51 dimes would require a roll of 50 plus one loose dime.
- d. The payor shall be required to print the name and identification (i.e., case number, address, etc.) on each roll.
 - e. The payor will be responsible for all identified shortages upon a coinage count and payment validation by the bank.

C. Acceptance of checks

When accepting checks over the counter or by mail, the cash handler should:

- a. Check the written amount and the numerical amount. They must be the same. A bank will return checks with incorrect amounts. If the written amount is correct you can circle the amount and the bank will accept the written amount.
- b. Check for signature if accepting a check in person. If checks received in the mail have no signature, try to contact the sender to come and sign the check. Checks may be processed with no signature if under \$1,000.
- c. Watch for special wording on the check that may cause it to be void, e.g. "not good for over \$1,000.00," "Void after 30 days," or "Two signatures required." Any special instructions take precedence over state law.
- d. Do not accept post-dated checks.
- e. Accept checks for the exact amount owed. No cash back is permitted.
- f. Do not accept checks written more than 180 days (6 months) prior to remittance. Banks may not honor a stale-dated check.
- g. Checks drawn on foreign banks should not be accepted unless "Payable in US Funds" is written on the face of the check.
- h. Do not accept two-party checks. All checks must be made payable to a County department, special purpose district, or Cowlitz County.
- i. No checks may be cashed from a cash drawer, change fund, or petty cash fund.
- j. Employees should never process their own business or that of immediate family or close friends.
- k. A restrictive endorsement should immediately be placed on the back of all checks (see Appendix E). When depositing funds with the Cowlitz County Treasurer, the following example should be followed:

Cowlitz County
Treasurer For Deposit
Only
Name of Department, Office, or District
Treasurer's Account #

Or, when depositing directly into a bank account other than that maintained by the Cowlitz County Treasurer:

Your Department or Office Name
For Deposit Only
Your Account Number

Accounts maintained by County departments and special purpose districts which are not County Treasurer accounts, must be approved by the Treasurer and, for County departments, the County Legislative Authority;

- l. Checks should always be placed in a secure location out of the reach of the public or customers; and
- m. Utilize BARS Manual guidelines for cash receipting.

▪ **ACCOUNTING FOR PHYSICAL CONTROL OVER CASH RECEIPT FORMS**

Accounting control and physical control over cash receipts should be established at the point where funds first become accessible to county personnel.

- A. Initial control of over-the-counter receipts should be established through the use of cash registers, pre-numbered multi-copy cash forms, or automated receipting software.
 - B. The departmental cashier or accounting clerk will account for all pre-numbered multi-copy cash receipt forms that are printed for that department. Voided receipts shall not be destroyed, but kept on file in the department or office in accordance with the state-recommended retention period of six years.
 - C. Preparing Receipts. The following information should be entered on all receipts:
 - a. Amount;
 - b. Date;
 - c. Name of individual, company, or department;
 - d. Breakdown of type of moneys received i.e. cash, check, ACH, etc.; and
- ID of cashier receiving the moneys.

DEPOSIT OF FUNDS

A. Deposit of Funds with the County Treasurer

By RCW, receipts must be deposited in the bank or with the County Treasurer within 24 hours. Funds collected on the weekend or a holiday may be deposited in the night deposit at the bank where the account is held after making arrangements with the County Treasurer. The only exceptions must be by written agreement with the County Treasurer. The Treasurer has the discretion to grant an exception when daily transfers are not administratively practical or feasible (RCW 43.09.240).

B. Treasurer's Miscellaneous Receipt

In order to complete the deposit of County funds, cash handlers and/or department employees must complete a Treasurer's Miscellaneous Receipt (Appendix F). A Treasurer's Receipt must be submitted for all amounts collected and deposited by the cash handler. To ensure that the moneys are recorded for the correct fund, it should indicate the department's fund number and the source of the collection. To complete the receipt correctly, it must include:

- a. The fund, department, account and BARS code;
- b. Dollar amount;
- c. Preparer's Name, signature, and extension; and
- d. Department / Office where funds were originally collected.

C. Deposits to Accounts other than Treasurer Accounts

The circumstances in which funds of the County are deposited directly into an account other than an account held by the Cowlitz County Treasurer should be minimal and limited only to situations, which fall into the following categories:

- a. Off-site receipting takes place at a distance away from the County courthouse where it is not feasible to drive to the Treasurer's Office daily to make deposits. The bank designated by contract with the Cowlitz County Treasurer should be used, unless there is no branch in the community to which deposits are made;
- b. Trust and/or Restitution Funds; or
- c. Established imprest funds, in which checking accounts are maintained at a constant level (revolving funds, drug funds, etc.)

D. Automated Clearing House (ACH) or Electronic Fund Transfer (EFT) Deposits

If expecting a deposit by ACH, cash handlers should turn in a Treasurer's Miscellaneous Receipt to the Treasurer's Office before the money arrives along with a copy of the remittance advice, so the Treasurer knows what to expect and can tie the deposit to the transaction.

▪ **BANK RETURNED NON SUFFICIENT FUNDS (NSF) CHECKS**

This policy applies to all checks which are made payable to the County Treasurer, department, or office and deposited into the Treasurer's General Depository account, and later returned by the bank. Checks may be returned due to insufficient funds, closed accounts, invalid signatures, stop payment, or any other condition making the check invalid.

- A. The Bank will debit to the account any NSF checks and deliver the checks to the

Treasurer Office.

- B. Action should be taken by the department involved to stop service, license, permit, or other compensable action, until the check is cleared. No new goods or services should be provided until payment is received for the NSF check. The department/office should adequately document the action taken in their files and records.
- C. The County will accept only certified funds as payment for a bank returned check.
- D. A processing fee will be charged on all NSF checks set by County resolution. The fee is transmitted to the Treasurer automatically by Treasurers Miscellaneous Receipt.
- E. Fees charged by the bank for returned checks will be expensed by the Treasurer to the department/office which deposited the check.

▪ **PETTY CASH**

For the purpose of this manual, Petty Cash includes imprest accounts, which have been established by the Board of County Commissioners, such as revolving funds. If petty cash is disbursed, it may be restored to its original amount, by a warrant drawn and charged to the applicable operating fund. The amount of the warrant should equal the aggregate of the disbursements.

- A. The Board of County Commissioners must authorize each petty cash account in a specific amount by resolution; likewise subsequent increases or decreases in the imprest amount.
- B. The Department Head or Elected Official shall name one Custodian for each petty cash account. The Custodian may do invoice processing, check signing, general accounting and cash receipting in that account.
- C. The Department Head, Elected Official, or designee shall assure that the amount in the petty cash is periodically counted and reconciled by someone other than the Custodian at least yearly, at year-end, and whenever the custodian is changed.
- D. The Custodian shall assure the petty cash is kept in a safe, locked place.
- E. The imprest amount shall be funded by the issuance of a Cowlitz County Treasurer's check.
- F. The County Auditor shall include the authorized amount of all such petty cash in the county's balance sheet.
- G. If petty cash is disbursed, it should be replenished monthly. The replenishment should be subject to the same review and approval as processed invoices. Replenishment shall be requested by a completed Petty Cash Reimbursement Claim Form, with original receipts attached. Receipts should show for each disbursement:
 - a. Date;
 - b. Amount;
 - c. Recipient; and
 - d. Purpose.

Receipts must be signed by the person receiving the money, stamps, etc. Receipts should be perforated or cancelled by some other means to prevent reuse. At the time of replenishment, the Custodian should ensure that the balance remaining in Petty Cash, together with the amount of the replenishment, equals the authorized imprest amount. A recommended format for balancing Petty Cash can be obtained from the County Auditor's Office.

- H. The fund may only be used for business activities only and as stated in resolution.
- I. Petty Cash should always be replenished at the end of the fiscal year so that expenses will be reflected in the proper accounting period.
- J. When an individual's appointment as Custodian is terminated, the fund must be balanced and replenished by the Department Head, Elected Official, or designee.

▪ **RECONCILIATION OF BANK ACCOUNTS**

All County bank accounts must be balanced (reconciled) to the bank statement monthly. Accounts shall be reconciled by a person not having the responsibility for signing the checks.

▪ **REPORTING LOSSES**

In the event of a suspected loss of public funds, it is essential that correct procedures be followed in order to minimize the loss, assist investigations, prevent improper settlements, expedite bond claims, and protect employees from false accusations.

- A. Any person who discovers a loss or theft of County money shall immediately notify their Department Supervisor.
- B. The Department Head or Elected Official should immediately report the suspected loss to the County Auditor and Treasurer any time the loss is over \$50.00.
- C. The County Auditor should immediately report the suspected loss to the State Auditor's Regional Audit Manager, if theft or fraud is suspected.
- D. A report shall also be made by the Auditor to the Prosecuting Attorney or appropriate law enforcement.
- E. DO NOT attempt to correct the loss. Report it as previously stated.
- F. DO NOT destroy any pertinent records. All original records should be secured in a safe place, such as the vault in the Auditor's Office or in the case of a loss in the Auditor's Office, then in the Treasurer's vault, until the State Auditor's Office completes the investigation.

▪ **COWLITZ COUNTY TREASURER - CHANGE ORDER PROCEDURES**

- The Cowlitz County Treasurer's Office will process change order requests twice a month on the 2nd and 4th Wednesday of each month.
 - Bring the change order request form, Appendix I, with the cash to cover the change order to the Cowlitz County Treasurers Office on the requested dates by 9:00 a.m. The Cowlitz County Treasurer's Office will call in the request to the Treasurer's Bank and send the funds in a locked bag with the Armored Carrier Service. The Armored Carrier Service will deliver the locked bag to the Treasurer's Bank to receive the change order and will return the locked bag to the Cowlitz County Treasurer the same day with the change order request.
 - The Cowlitz County Treasurer's office will notify the department once the funds have been returned for pick up
- **NON-COUNTY MONEYS**
- A. Guaranty Deposits: Depositor-owned money held in trust by the County to guarantee payment. The money is refundable if not needed.
- a. The departmental cashier shall exchange an official County receipt for the guaranty deposit. The cashier shall immediately deliver the deposit to the County Treasurer.
 - b. The departments instruct the County Treasurer to disburse the deposit by completing a memo or departmental form signed by the Department Head, Elected Official, or designee, and presenting it to the County Treasurer.
 - c. Deposits in the form of small-denomination checks (under \$1,000) held as a security deposit for short-term events, such as weekend events at parks or the fairground may be held in a secure location and returned after the event, without being deposited into the Treasurer's Account.
- B. Donations: A sum of money given to the County, usually for a specific purpose.
- a. County officers, employees, or agents who obtain a donation of money to the County are responsible for the receiving, safekeeping, depositing, and accounting associated with that donation.
 - b. If requested, the donor can obtain a letter from the County Auditor verifying the tax-deductibility of the donation. The department should convey that request to the Auditor.
- C. Found Property: Non-County money found by a County officer, employee, or agent while performing County duties.
- a. Any County officer, employee, or agent who finds non-County money while performing County duties shall immediately turn the money and a report over to Cowlitz County Administrative Services, in accordance with policy.

▪ **COUNTERFEIT AND ALTERED MONEY**

It is important for Cash Handlers to examine all currency received to determine its legitimacy at the time that it is first presented to County personnel. If funds being accepted by a cash handler are suspected of being counterfeit or altered, the following procedure is to be observed:

- Notwithstanding the following guidelines, **never do anything that puts yourself at risk;**
 - b. DO NOT return the currency to the passer;
 - c. DELAY the passer, if possible;
 - d. TELEPHONE local law enforcement (depending on location of Department or Office):
 - i. Sheriff's Office 360-577-3092,
 - ii. Kelso Police Department 360-423-1270, or
 - iii. Longview Police Department 360-442-5800
 - e. Note the passer's description, the description of any companion, and if possible, the license number of any vehicle used;
 - f. Handle the bill as little as possible in order to preserve any fingerprints, and place it in a protective cover;
 - g. Surrender the bill only to law enforcement authorities;
 - h. Notify the Department Head or Elected Official and Risk Management Director; and
 - i. Counterfeit money received by the bank will be recorded as a loss to Cowlitz County.
 - j. If you have a camera, contact IT and get a copy of the recorded incident.

▪ **SAFEGUARDING FUNDS IN AN EMERGENCY**

In the event that an emergency occurs and/or evacuation of the department or work site is imminent, after determining the safety of all persons in the immediate work area, all cash must be secured in a locked location. Responsibility for the safeguarding of funds lies with the Department Head, Elected Official, or their designee.

- A. FIRE – in the event of a fire, secure all money by locking the cash drawer, and then vacate the building as soon as possible. If there is adequate time – personal judgment is critical here – secure the cash drawer in a safe or vault prior to vacating the premises.
- B. POWER OUTAGE – in the event there is a power outage and the office or department handles cash, the Department Head, Elected Official, or designee may temporarily close the office.

▪ **ROBBERY**

Robbery is the most threatening condition you might experience. You must be informed on how to counteract robbery as well as know the procedures to follow during and after a robbery. The average robbery takes 90 seconds from start to finish, so be prepared to react quickly.

- A. Procedures to follow during a robbery. These procedures should be familiar to all County cash handlers long before they are needed. Department Heads, Elected Officials, or designees are responsible for making sure their employees are well acquainted with them.
- a. **Always assume the robber has a weapon even if you do not see one.**
 - b. Be polite and accommodating. A nervous person is committing the robbery. Do not upset or antagonize the robber. The calmer you are, the calmer the robber will be.
 - c. Keep talking to the robber. Explain your every movement such as, "I'm taking the key out of the drawer to unlock..." Avoid making any quick movements that might alarm the robber.
 - d. **DO EXACTLY AS THE ROBBER ASKS.**
 - e. Attempt no heroics. You may put your life and the lives of others in jeopardy if you try to be a hero.
 - f. Observe the robber, but do not stare. Try to remember the distinguishing features of the robber. Try to remember the language (specific words) used, or any accent or any specific pronunciations or phonations. You will be asked to describe the robber at a later time.
 - g. Try to notice everything the robber touches.
 - h. Listen to the voice, inflections, names, slang, grammar, and so on that the robber uses.
 - i. Notice any other people around who may be witnessing the robbery.
 - j. Do not leave the premises or call 911 until it is safe to do so.
 - k. If you have a panic button, activate it.
- B. Procedures to follow after a robbery. Once the robber has left the building:
- a. Close your cash register or drawer, lock the entrance door and notify your immediate supervisor about the robbery;
 - b. Call 911 and stay on the phone until law enforcement arrives;
 - c. Provide 911 with the following information
 - i. Your address
 - ii. Who you are
 - iii. What happened
 - iv. Where you are located
 - d. Protect the area where the robber may have left fingerprints until law

- enforcement arrives;
- e. Speak to no one other than law enforcement until you have completed a Robbery Description Report (Appendix H);
 - f. You may be asked to provide the names and addresses of those who may have witnessed the robbery; and
 - g. No one except authorities and your department or office officials should be allowed in the facility after the robbery until authorized by law enforcement.

▪ **GLOSSARY**

Altered Currency	Currency that has been changed or tampered with in order to attain a greater amount for the currency than its face value. See also "Raised Bill."
Authorized Agent	A person or entity authorized by the County Treasurer to receive County monies. Includes authorized banks and special purpose districts within the County.
Bank Check	Check drawn by a bank on itself and signed by an Authorized Agent. Also called Treasurer's Check, Official Check, or Cashier's Check.
Bank Money Order	Check drawn by a bank on itself. The amount is encoded by the customer's bank, and the customer completes the rest of the check. There is always a maximum limit to the check amount.
Beginning Cash	Cash in cash handlers' drawer at the start of the day or shift.
Cancel	A Cancel occurs after the collection transaction is completed. A collection transaction is completed when the collected cash is secured, the transaction is recorded, and a receipt has been issued. A Cancel reverses a previously completed transaction and requires a refund to return collected money to the original payee.
Cash Drawer	Drawer used to store currency, coin, and checks during cash handlers' shift when completing transactions. This drawer should be locked when the cash handler is away for any reason.
Change Fund	Small cash fund from which change can be made.
Check	Draft or order on a bank to be drawn upon a deposit of funds for the payment of a certain sum of money to a person named or to a bearer and payable on demand.

Collusion	A secret agreement between two or more people to break a law.
Counterfeit	Currency or coins that have been fraudulently manufactured. Creating counterfeit moneys is a felony. Makers are subject to fines and imprisonment.
Custodian	Designated employee responsible for the integrity of specific funds.
Deposit	To leave money with a bank or the Treasurer's Office for credit to a bank account or fund.
Deposit Slip	Slip on which a depositor lists cash and items deposited.
Embezzlement	A fraud committed when an employee steals or assists another to steal. Fraudulent misappropriation of money or property entrusted to one's care.
Ending Cash	Cash in a cash handler's drawer at the end of the day or shift.
Endorsement	Signature or stamp placed on the back of a negotiable instrument according to law which transfers the instrument to another party.
EFT	An EFT (Electronic Funds Transfer) is the deposit to or disbursement from a bank account by means of wire or other electronic communications. RCW 39.58.750 governs the circumstances under which electronic funds transfers may be used.
Forgery	The alteration of a document or instrument with fraudulent intent.
Fraud	An attempt to obtain funds in other than appropriate and legal means.
Guaranty Deposit	Money deposited with the County Treasurer's Office and held in trust for a specified period of time. This money is refundable if not needed.
Hold	The restriction of payment of part or all of the funds in an account.
Identification	Information piece that identifies the holder is truly who he or she claims to be and who is detailed on the piece of information.

Imprest Account	A bank or cash account which is established for a specific purpose and always maintained at the same level. As funds are spent out of the account for the allowed purpose, the account is replenished back to its original balance.
Loss	A cash handler obtains physical custody of money and then, due to negligence, theft or other reason cannot deposit that money with the County Treasurer.
MICR	Magnetic Ink Character Recognition. Magnetic codes on the bottom of the check that indicate bank account number, check number, and dollar amount of check and provide a way for a machine to read the check.
NSF	Non-Sufficient Funds. Checks returned by the bank due to any condition making sufficient funds unavailable.
Overage	Amount by which cash or its equivalent exceeds the proper balance.
Over/Short Account	Specific account that departments can use to document when a deposit is over or short.
Payee	Party to whom the check is payable.
Payer	Party signing the check.
Petty Cash	A revolving fund for very limited purposes. It provides a given amount of cash on hand for small expenditures and is reimbursed by voucher.
Post-dated Check	A check dated in the future, which would not be payable until the date written. These are not accepted by cash handlers.
Raised Bill	A simple form of counterfeit in which corner numbers from a larger denomination bill are glued onto one or more corners of a smaller denomination bill in order to pass it off as a larger denomination.
Refund	A refund is given after the original collection transaction has been completed. A refund is based on a notification from the original department handling the transaction and is processed by the Auditor's Office. It returns the amount of the transaction back to the payee. After the money has gone to the bank, no refunds are issued by the originating office or department.

Shortage	An unintentional collection error made by the cash handler such as a change making error or failure to obtain custody of funds.
Stop Payment	Notification that a restriction has been placed on one's ability to cash a particular check. If a check has been lost or stolen, or if payment no longer should be made, a "stop payment" order is initiated by the customer.
Transmittal Form	A standardized County document that records revenue for a specific department and transmits the funds to the County Treasurer.
Void	A void occurs during a collection transaction prior to the cash collection drawer being closed and a receipt having been issued. A void does not require a refund since the transaction is not complete.

Appendix A

**Authorization to Waive 24-Hour Deposit
Requirement
per RCW 43.09.240**

Department / Office / District: _____

Reason for waiver: _____

*Daily Average Total Moneys Received: _____

(*Departments / Offices / Districts with seasonal activity use Daily Average During peak season.)

Method used to secure moneys held until deposited in Treasurer's Office or Treasurer's bank
account:

Deposit Frequency Requested (not to exceed one week from date of receipt):

Certification:

I hereby certify that prior to deposit with the County Treasurer, or Treasurer's bank account, all
money received will be held with proper safekeeping and proper theft protection to reduce the
risk of loss of funds in accordance with RCW 43.09.240.

Authorized Department / Office / District

Date

(This Section for Treasurer's Office Use)

APPROV
ED
DENIED



Kathy Hanks, Cowlitz County Treasurer

Date

In the Matter of Adopting a
Cash Handling Policy, and Rescinding
Resolution No.17-007

Special Conditions: _____

Reason if not approved: _____

Appendix B When Money is Damaged or Wears Out

Even though United States currency is strong and durable, it does wear out with constant handling.



All currency in circulation is routinely deposited to Federal Reserve Banks by commercial banks. Worn notes are systematically destroyed by Federal Reserve Banks during ordinary currency processing. The destroyed notes are replaced by new currency provided by the Bureau of Engraving and Printing. The note most frequently replaced is the \$1 denomination. There are over four billion \$1 bills in circulation, and the life expectancy of each is approximately 18 months. Since larger denominations are handled less, they generally last longer.

When a note is partially destroyed, the Treasury Department will replace it if clearly more than half of the original remains. Fragments of mutilated currency which are not clearly more than one half of the original whole note may be exchanged only if the Director of the Bureau of Engraving and Printing is satisfied by the evidence presented that the missing portions have been totally destroyed.

Damaged or mutilated notes should be taken to a bank for redemption. When partially destroyed currency is of questionable value, the fragments should be sent by registered mail to:

Department of Treasury
Bureau of Engraving and Printing
OCS/BEPA
PO Box 37048
Washington D.C. 20013

Appendix C **Currency Strapping**

Currency is strapped with color-coded paper straps or banded with rubber bands to help cash handlers.

Each denomination should be strapped with a color-coded or value-imprinted band.
Strapped currency is packaged as follows:

DENOMINATIO	No. of Bills	Band Value	No. of Bills	Strap Value
\$1	25	\$25	100	\$100
\$2	25	\$50	100	\$200
\$5	20	\$100	100	\$500
\$10	20	\$200	100	\$1,000
\$20	25	\$500	100	\$2,000
\$50	20	\$1000	100	\$5,000
\$100	10	\$1000	100	\$10,000

Coin is wrapped in the following amounts:

DENOMINATION	No. of Coins	Value
\$0.01	50	\$0.50
\$0.05	20	\$2.00
\$0.10	50	\$5.00
\$0.25	40	\$10.00
\$0.50	20	\$10.00

Appendix D
Daily Cash Report Example

CASHIER BALANCE SHEET

NAME
John Doe

SIGNATURE

DATE	9/1/2015
Report Total	\$9,123.87
COUNTED TOTAL	\$10,364.08
OVER / SHORT	(\$1,240.21)

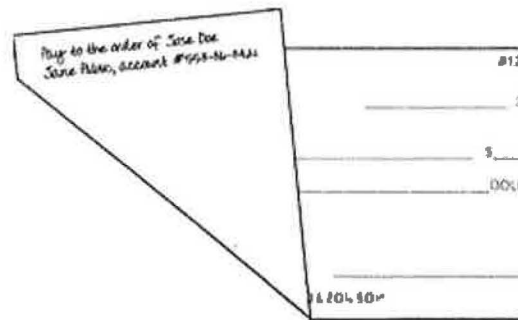
ROLLED COINS	ROLL COUNT	COIN COUNT	ROLL VALUE	COIN VALUE	VALUE
DOLLAR COINS	31	0	\$25.00	\$1.00	\$0.00
HALF DOLLARS	0	0	\$10.00	\$0.50	\$0.00
QUARTERS	2	40	\$10.00	\$0.25	\$30.50
DIMES	3	30	\$5.00	\$0.10	\$18.30
NICKELS	4	20	\$2.00	\$0.05	\$3.10
PENNIES	4	11	\$0.50	\$0.01	\$0.61
TOTAL	7	108			\$52.51

STRAPPED BILLS	BUNDLE COUNT	BILL COUNT	BUNDLE VALUE	BILL VALUE	VALUE
HUNDREDS	1	2	\$1,000.00	\$100.00	\$1,200.00
FIFTIES	2	3	\$1,000.00	\$50.00	\$2,150.00
TWENTIES	3	4	\$1,000.00	\$20.00	\$3,080.00
TENS	4	5	\$250.00	\$10.00	\$1,050.00
FIVES	5	6	\$250.00	\$5.00	\$1,280.00
DOLLARS	6	7	\$50.00	\$1.00	\$307.00
TOTAL	21	27			\$9,067.00

MISC	AMOUNT	VALUE
WIC		\$0.00
CREDIT CARDS	\$457.23	\$457.23
CHECKS	\$785.99	\$785.99
COUPONS		\$0.00
ODD CHANGE OR BILLS	\$1.35	\$1.35
TOTAL	\$1,244.57	\$1,244.57

Appendix E Check Endorsements

All checks should be endorsed immediately upon receipt either with a stamp or manually. The endorsement language can vary between departments, but must include "For Deposit Only, Cowlitz County." In accordance with Federal law, the endorsement must be stamped in the first 1.5 inches on the back of the check on the trailing edges. The remainder of the back of the check must be left blank (any identification notifications, such as Driver License number, must be placed on the front of the check). It is important to endorse checks to the County as soon as possible, to reduce the possibility of the check being deposited into the account of another party. An endorsement that identifies the receiving department makes research on returned checks considerably easier.



Appendix G
Resolution No. 03-044

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF COWLITZ COUNTY, WA.

RESOLUTION NO. 03-044

In the Matter of Rescinding Resolution)
No. 92-155 and Re-establishing a Fee)
For Checks Returned as Non-)
Negotiable (NSF))

WHEREAS, On October 5, 1992 by Resolution No. 92-155, the Board of County Commissioners authorized county offices to charge \$15.00 to reprocess checks returned as "non-negotiable" and;

WHEREAS, the Board has been advised that \$15.00 is no longer sufficient to cover the costs of re-processing NSF checks; and

WHEREAS, the Board has been further advised that the sum of \$25.00 is a reasonable fee;

NOW THEREFORE, IT IS HEREBY RESOLVED that Resolution 92-155 dated October 5, 1992 is hereby rescinded.

IT IS HEREBY FURTHER RESOLVED that Cowlitz County offices and departments are authorized to make a charge of \$25.00 whenever it is necessary to reprocess a check. Each county office will receive a copy of this policy and will be asked to post a notice to this effect.

EFFECTIVE this 1st day of April, 2003.

**BOARD OF COUNTY COMMISSIONERS
OF COWLITZ COUNTY, WASHINGTON**

/s/
George Raiter, Chairman

/s/
J. Bill Lehning, Commissioner

/s/
Jeff M. Rasmussen, Commissioner

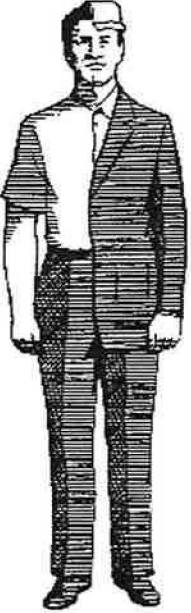
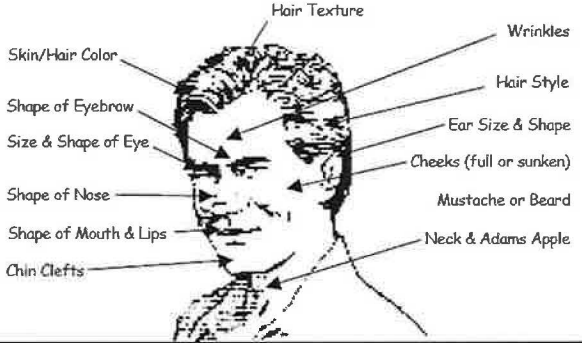
ATTEST:

/s/
Vickie M. Musgrove
Clerk of the Board

Appendix H
Robbery Description Form

Suspect Description Form

(First, Notify POLICE. Then fill in the blanks)

SEX: Male <input type="checkbox"/> Female <input type="checkbox"/>	RACE: White <input type="checkbox"/> Black <input type="checkbox"/> Other <input type="checkbox"/>	AGE		Facial Appearance			
HEIGHT	LEFT/RIGHT HANDED						
WEIGHT	HAT (COLOR/TYPE)	Only those specific facial details you definitely remember.					
HAIR	TIE	What did the robber say?					
EYES	COAT	Did the robber have an accent?					
GLASSES TYPE	SHIRT	VEHICLE		Color	Make	Model	
TATOOS	TROUSERS	Body Style		Damage/Rust	License Number		
SCARS/MARKS	SHOES	Antenna		Bumper Sticker	Wheel Covers		
COMPLEXION	WEAPON	Direction of travel:					

**Appendix I
Change Order Form**

Date _____

Department _____

Requester's _____

Ext. _____

Amount _____

Bills	Item Count	Dollar Value
100.0		\$ -
50.00		\$ -
20.00		\$ -
10.00		\$ -
5.00		\$ -
1.00		\$ -
0.25		\$ -
0.10		\$ -
0.05		\$ -
0.01		\$ -
Tota		\$ -

In the Matter of Adopting a
Cash Handling Policy, and Rescinding
Resolution No.17-007

DATED this 26th day of June, 2018.

**BOARD OF COUNTY COMMISSIONERS
OF COWLITZ COUNTY, WASHINGTON**



Joe Gardner
Joe Gardner, Chairman

Dennis P. Weber
Dennis P. Weber, Commissioner

Arne Mortensen
Arne Mortensen, Commissioner

ATTEST:

Tiffany Ostreim
Tiffany Ostreim
Clerk of the Board