

Cash Handling Policy & Procedures

*Administered by the Adams County Treasurer
Revised August 12th, 2022*



OVERVIEW

RCW 36.29.010 describes the following general duties of the County Treasurer which pertain to cash handling. The Treasurer shall 1) Receive all money due to the county and disburse it on warrants issued and attested by the County Auditor; 2) Issue a receipt in duplicate of 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; 3) Maintain financial records reflecting receipts and disbursements 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. To ensure that all county employees responsible for handling cash are aware of their duties, the following policy and procedures will provide rules and guidelines for all cash handlers in Adams County.

The goal of this manual is to provide the tools to minimize risk and losses, increase awareness of responsibility and ensure compliance with RCWs and requirements of the State Auditor's Office.

For purposes of this policy, "cash" refers to all forms of payment, including currency, checks, credit card payments and bank transactions.

CASH HANDLER RESPONSIBILITY AND LIABILITY

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.

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 occurring, unless the loss was caused by an act of God, robbery, or a statutory exception.

All transfers of custody of county money to the County Treasurer shall be documented on a transmittal form approved by the County Treasurer.

A department cashier who issues a 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. (See page 4; “V. Closing Activity”) All money should be balanced and deposited within 24 hours to the County Treasurer according to RCW 43.09.240, which states in part, “*Every public officer and employee, whose duty is to collect or receive payments due for the use of the public, shall deposit such moneys collected or received by him or her with the Treasurer of the local government every twenty-four consecutive hours. The Treasurer may in his or her discretion grant an exception where such daily transfers would not be administratively practical or feasible.*” If it is not practical or feasible an authorization to waive the 24-hour deposit requirement must be signed by the department head, their designee, or district official. Under no circumstances shall funds be held for more than one week. (See pg. 22)

I. 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.

II. CASH HANDLER COMPLIANCE

- A. Department heads and elected officials shall allow the County Treasurer, 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 the transmittal of funds and deposits to the County Treasurer.

III. OPENING ACTIVITY

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

IV. 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.
- C. Each cash handler shall set up their cash drawer in a consistent manner with all the bills faced up and in the same direction and separated by denomination. Bills \$50.00 or larger shall be placed under the drawer or in a separate locked enclosure.

- D. Cash handlers shall complete a transaction in its entirety before proceeding to another transaction or helping another customer.
- E. Each cash handler shall sign the receipt acknowledging any cash accepted or change made.
- F. During the day, any excess currency shall be banded and strapped. Large sums of money should be removed periodically and secured in a locked drawer or enclosure.

V. CLOSING ACTIVITY

People who collect county money from the public shall balance their cash drawer at the end of their work shift. The cash handler needs to account for all increases and decreases of cash in their drawer.

All money should be balanced and deposited with the Treasurer's office within 24 hours. If it is not practical or feasible an AUTHORIZATION TO WAIVE THE 24-HOUR DEPOSIT REQUIREMENT must be signed by the department head, their designee or district official. (See pg. 22)

- A. Count currency and coin and list by denomination on a cash count sheet.
- B. List all checks on a calculator tape and transfer the check amount to the cash count sheet. Checks shall be restrictively endorsed. (See page 7)
- C. Total all receipts written.
- D. The total of cash and checks should be equal to the total receipts written, less the beginning cash drawer balance.
- E. Complete a transmittal and deposit the collected funds with the Treasurer's Office. Once your transmittal has been processed by the Treasurer's Office you will be given a "miscellaneous receipt".
- F. The cash drawer should be replenished to the authorized beginning cash amount.
- G. If your deposit is not deliverable to the Treasurer's Office until the next day, it must be placed in a secure location or vault overnight.
- H. If you are depositing the money with the bank, a copy of the bank receipt needs to be remitted to the Treasurer's Office.

VI. CHECKLIST FOR RECONCILING DIFFERENCES

This checklist is recommended for all departments unless another procedure exists within your department.

- A. Have another person recount all currency and coin, including strapped or bundled currency and checks.
- B. Rerun the total of all receipts.
- C. Recheck EFT deposits.
- D. Check for transposed numbers.
- E. Compare checks, cash, and EFTs to the receipts.
- F. Compare checks, cash and EFTs to your receipt listing, or cash out reports.
- G. Do not throw out trash until balanced. Place trash in vault overnight if necessary.

VII. CASH OVER AND SHORT POLICY

All money received is to be deposited 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 an unintentional collection error is made. Leaving money unattended and not properly safeguarded is an example of a cash handler's activity that could result in a loss of public funds. A cash handler has an overage when too much money is collected, and the excess is not immediately returned to the customer. When an over/short situation exists, take the following steps:

- A. Deliver a transmittal 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 on the transmittal under BARS 369.81 "Cashier Overages and Shortages".

- C. If the money to be deposited is less than the receipt total, record the shortage as a negative amount on the transmittal under BARS 369.81 “Cashier Overages and Shortages”.
- D. Variances must be reported to the department head or elected official. If the variance exceeds \$50.00 the Department Head must bring it to the attention of the Treasurer. (See “XVI. Reporting Losses” on page 12)
- E. Under no circumstances shall a county office or department maintain a “slush” fund of money to supplement cash differences.
- F. Under no circumstances shall a county office or district take or supplement money to be deposited to force the deposit to balance to the receipts.

VIII. RECEIVING COUNTY MONEY

All money must be receipted on the day it was received. All funds must be placed immediately in a lockable cash drawer or cash register. At the end of the workday, any undeposited funds, and the supporting documentation, shall be stored in a secure location, such as a fireproof safe or vault.

- A. When accepting checks over the counter or by mail, the cash handler shall:
 - a. Compare the written amount and the numerical amount on the checks. They must be the same. A bank may return checks with incorrect amounts.
 - b. Verify that the check is signed by the payer.
 - c. Watch for special wording on the check that may cause it to be void, e.g. “not good for over \$1,000.00,” or “Void after 30 days”. Any special instructions take precedence over state law.
 - d. Do not accept post-dated checks.
 - e. Accept checks for the exact amount owed, only. 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. Do not accept altered checks.
- h. Checks drawn on foreign banks should not be accepted unless “Payable in US Funds” is written on the face of the check.
- i. Do not accept two-party checks. All checks must be made payable to a county department, special purpose district, or Adams County.
- j. No employee or personal check may be cashed from a cash drawer, change fund, or petty cash fund.
- k. Employees should never process their own business or that of immediate family or close friends.

A restrictive endorsement should immediately be placed on the back of each check after receipting it. When depositing funds with the treasurer’s office, the following example should be followed:

Adams County Treasurer
For Deposit Only
Name of Department, Office, or District

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

Your Department or Office Name
For Deposit Only
Your Account Number

Accounts maintained by county departments, which are not County Treasurer accounts, must be approved by the Treasurer.

Checks should always be placed in a secure location out of the reach of the public or customers; and

Utilize BARS Manual guidelines for cash receipting. [BARS Cash Manual - Office of the Washington State Auditor](#)

IX. TRANSMITTALS

In order to complete the deposit of county funds to the treasurer's office, cash handlers and/or department employees must complete a transmittal. Its purpose is to inform the Treasurer's Office into which fund and BARS code the revenue is to be recorded. **UNDER NO CIRCUMSTANCES** may cash be sent through the mail.

The transmittal must be submitted for all money collected and deposited by the cash handler. To ensure that the money is recorded correctly, the completed form must include:

- A. Amount of the deposit
- B. Date
- C. The department depositing the funds.
- D. The appropriate fund number and BARS code identifying the source of the funds.
- E. Signature of the preparer
- F. Grand total of the transmittal
- G. EFT Deposits
 - a. If you are expecting a deposit by EFT, cash handlers must turn in a transmittal and a copy of the remittance advice to the treasurer's office. This should be done at the time you are awarded a grant or other state money so the Treasurer knows how much is coming in and can verify the bank deposit.
 - b. If an EFT deposit is received without a transmittal, and the deposit is unidentified, that deposit will be returned to the sender.

X. ACCOUNTING FOR PHYSICAL CONTROL OVER CASH RECEIPT FORMS

Accounting control and physical control over cash receipts should be established at the point when funds first become accessible to the cash handler.

- A. All transactions involving cash shall be counted in front of the customer before a receipt is given to the customer.

- B. Initial control of over-the-counter receipts should be established using cash registers, pre-numbered multi-copy cash forms, or automated receipting software.
- C. 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.
- D. 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 money received i.e. cash, check, EFT, etc.; and
 - e. Initials/Name of cashier receiving the money.
- E. Refunds are given after the original transaction has been completed, the cash and checks are secured, and a receipt is written. If the money has been deposited with the treasurer's office, refunds will only be made by a treasurer's check after receipt of a letter clarifying why the refund is needed.

XI. PAYMENTS RECEIVED IN THE MAIL

Payments received by mail are subject to the same controls as payments received in person. Department heads shall ensure procedures are followed that provide the following minimum controls:

- A. Access to mail that includes the remittance of funds must be controlled. Payments will be processed, and receipts issued as soon as possible.
- B. Establish an audit link between the money received and the receipt (i.e.: receipt written, statement of payment due, cash register entry, etc.). The audit link should provide enough information to allow you to reverse the payment process and provide for auditing. That information should include:
 - a. The individual making the payment; the means of payment (i.e. check number or cash); a recap of all fees paid if more than one; identification of the cashier receiving the payment; date the payment was processed; all checks immediately endorsed.

- C. Any unprocessed mail should be held in a locked enclosure overnight.

XII. DEPOSITING OF FUNDS INTO TREASURER'S BANK ACCOUNT

If a department or district within the county collects a large amount of revenue daily, that deposit can be made directly to the County Treasurer's bank account. The guidelines are as follows:

- A. The department making the deposit is responsible for getting a copy of the bank receipt with a completed transmittal to the Treasurer immediately following the deposit.
- B. If the receipt and/or transmittal is incorrect, it will be returned to the department for correction.
- C. All EFT deposits and ACH transactions must have prior approval of the Adams County Treasurer.
- D. All EFT deposits or ACH transactions must have a transmittal submitted to the Adams County Treasurer prior to the expectation of the deposit of the funds.
- E. If an EFT deposit or ACH transaction is received without a transmittal and the deposit is unidentified, that deposit will be returned to the sender.

XIII. RETURNED CHECKS

This policy applies to all checks made payable to Adams County or a department that are returned by the bank unpaid due to insufficient funds, closed account, invalid signature, stop payment, or any other condition.

- A. The bank will debit the Treasurer's bank account the amount of any returned check and deliver a legal copy of the check to the treasurer's office.
- B. The check will then be given to the department that accepted the check for collection.
- C. The Treasurer's office will debit the accepting department's fund in the amount of the returned check. The department must inform the Treasurer of the BARS code to be debited.

- D. Action should be taken by the department involved to stop service, license, permit, or other compensable action, until payment has been received. No new goods or services should be provided until payment is received for the returned check. The department/office should adequately document the action taken in their files and records.
- E. The county will accept only the following as payment for a bank returned check: Cash, money order, or cashier's check.
- F. A letter should be sent to the check writer by the affected department to notify them of the returned check, action taken, and processing fee charged.
- G. A processing fee of \$40 will be charged by the Treasurer on all returned checks.

XIV. PETTY CASH

Petty cash includes change funds, working funds, revolving funds, advance travel, stamp funds, etc. i.e.: any sum of money or other resources set aside for such specific purposes as minor disbursements, making change, or similar uses. If petty cash is disbursed, it may be restored to its original amount twice monthly by a warrant drawn and charged to the appropriate operating fund. The amount of the warrant should always equal the amount 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 initial imprest amount shall be funded by the issuance of an Adams County Treasurer's check.
- C. 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.
- D. The fund may only be used for business activities and as stated in the original resolution.
- E. If petty cash is disbursed, it needs to be replenished at least monthly by the issuance of a county warrant. The replenishment should be subject to the same review as 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.

- F. The custodian shall ensure the petty cash is kept in a safe, locked place
On a monthly basis, the petty cash should be reconciled to the authorized balance by someone other than the custodian.
- G. The County Auditor shall include the authorized amount of all such petty cash in the county’s balance sheet.
- H. When an individual’s appointment as custodian is terminated, the fund must be balanced and replenished by the department head, elected official, or designee.
- I. When an entity no longer has a need for petty cash you must notify the treasurer’s office.

XV. RECONCILIATION OF BANK ACCOUNTS

All county bank accounts must be reconciled monthly. Accounts shall be reconciled by a person not having the responsibility for signing the checks.

XVI. REPORTING LOSSES

In the event of a suspected loss of public funds, it is essential that correct procedures be followed 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 head.

- 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.
- D. A report shall also be made by the County Auditor to the Prosecuting Attorney or appropriate law enforcement.
- E. DO NOT attempt to correct the loss. Report the loss as discovered.
- 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.

XVII. NON-COUNTY MONEY

- A. Gifts: Any monetary gift to the county received by a county official, employee or agent from a known benefactor.
 - a. An official county receipt for all monetary gifts should be given for all face-to-face transactions.
 - b. Deposit all gifts in the treasurer's office in exchange for a receipt.
 - c. Provide the treasurer's office with a memo outlining the facts associated with your receipt of the gift and any associated documentation.
- B. Donations: County officials, employees, or agents who obtain a donation of money to the county are responsible for receiving, safekeeping, and depositing the donation.
 - a. A receipt will be written when the donation is deposited with the treasurer's office.
- C. Found money: 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 the county treasurer.

- D. Unclaimed Property: Non- county money belonging to a known or unknown owner who cannot be located by a county officer, employee or agent responsible for returning the property to the owner.
- a. The county treasurer acts as a trustee for the county department that is holding the funds. The treasurer holds the deposit in trust until instructed by the department to disburse the deposited funds. If the original depositor cannot be located, the payable but undistributed money becomes “Unclaimed Property” and is reported to the Department of Revenue by October 31st each year.

XVIII. 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.**
- DO NOT return the currency to the passer.
- DELAY the passer, if possible.
- TELEPHONE local law enforcement (depending on location of Department or Office):
 - Sheriff’s Office 509-659-1122
- Note the passer’s description, the description of any companion, and if possible, the license plate number of any vehicle used.
- Handle the bill as little as possible to preserve any fingerprints and place it in a protective cover.
- Surrender the bill only to law enforcement authorities; and
- Notify the department head or elected official.

- Counterfeit money received by the bank will be recorded as a loss to Adams County.
- If you have a camera, contact Central Services to get a copy of the recorded incident.

For more information on how to detect counterfeit money visit: [Cashier Toolkit | U.S. Currency Education Program \(uscurrency.gov\)](https://uscurrency.gov)

XIX. SAFEGUARDING FUNDS IN AN EMERGENCY

If 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.

XX. 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.

These procedures to follow during a robbery should be familiar to all cash handlers long before they are needed:

- Always assume the robber has a weapon even if you do not see one.

- 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.
- 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.
- **DO EXACTLY AS THE ROBBER ASKS.**
- Attempt no heroics. You may put your life and the lives of others in jeopardy if you try to be a hero.
- 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 later.
- Try to notice everything the robber touches.
- Listen to their voice, inflections, names, slang, grammar, that the robber uses.
- Notice any other people around who may be witnessing the robbery.
- Do not leave the premises or call 911 until it is safe to do so.
- If you have a panic button, activate it.

Procedures to follow after a robbery once the robber has left the building:

- Close your cash register or drawer, lock the entrance door, and notify your immediate supervisor about the robbery.
- Call 911 and stay on the phone until law enforcement arrives.
- Provide 911 with the following information:
 - Your address

- Who you are
 - What happened
 - Where you are located
-
- Protect the area where the robber may have left fingerprints until law enforcement arrives.
 - Speak to no one other than law enforcement until you have completed a “Robbery Description Report”.
 - You may be asked to provide the names and addresses of those who may have witnessed the robbery; and
 - No one except authorities and your department or office officials should be allowed in the facility after the robbery until authorized by law enforcement.

XXI. EMERGENCY EVACUATION

If an emergency has occurred and you need to evacuate the department or work site make sure that all persons in the immediate work area are safe and have evacuated.

All cash and checks must be secured in a locked location. The responsibility lies with the Department Head and/or their designee.

HOWEVER: In the event of a fire, secure all money by locking the cash drawer and vacating the building as soon as possible. Remember in the situation of a fire, protecting people is of greater importance than retrieving county funds. If there is adequate time, secure money in the safe or vault and then vacate the premises.

GLOSSARY

Altered Currency	Currency that has been changed or tampered with 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 money. 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.
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.
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 the 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	A bank slip on which a depositor lists cash and items to be deposited.

Dual Control	Method of maintaining security whereby two individuals must be present during transactions involving risk. Dual control is accomplished through the proper segregation of key and combination assignments for entry into secured areas.
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 (<u>E</u> lectronic <u>F</u> unds <u>T</u> ransfer) 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.
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 they claim 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	<u>M</u> agnetic <u>I</u> nk <u>C</u> haracter <u>R</u> ecognition. 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	<u>N</u> on- <u>S</u> ufficient <u>F</u> unds. Checks returned by the bank due to any condition making sufficient funds available.
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 reimbursed by voucher.
Post-dated Check	A check dated in the future. It would not be payable until the date on the check and is 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 treasurer'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

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.

Authorization to Waive 24-Hour Deposit Requirement per RCW 43.09.240

Department / Office / District: _____

Reason for waiver: _____

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)

APPROVED



DENIED



Kayla Meise, Adams County Treasurer

Date

Special Conditions:

Reason (if not approved):

Robbery Suspect Description Form

Sex:	Male	Female	Unknown	Race:	White	Black	Hispanic
Age:	_____			Other:	_____		
Eye Color:	Blue	Hazel	Brown	Green	Other: _____		
Hair Color:	Grey	Blonde	Red	Light Brown	Dark Brown	Black	
	Other: _____						
Hair Type:	Short	Long	Straight	Curly	Receding	Bald	Shaved
	Other: _____						
Height:	_____			Weight:	_____		
Build:	Slim	Medium	Muscular	Solid	Fat	Obese	
Race:	Caucasian	Native American	Hispanic	Asian	Black	Unknown	
Clothing Descriptions:							
T-Shirt	_____			Tank Top	_____		
Pants	_____			Shorts	_____		
Shoes	_____	Hat	_____	Glasses	_____		
Distinguishing Features:							
Tattoos	_____			Scars	_____		
Jewelry	_____			Facial Hair	_____		
Left or Right Handed	_____			Speaking Accent	_____		