



San Juan County

CASH HANDLING POLICY AND PROCEDURES

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SAN JUAN COUNTY CASH HANDLING POLICY AND PROCEDURES

I. 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 immediately 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.

II. 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 rules and guidelines for all cash handlers in San Juan County.

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

III. CASH HANDLER RESPONSIBILITY AND LIABILITY

- A. All County cash handlers shall comply with the County Treasurer's policies and procedures. Cash handlers who fail to comply with the County Treasurer's 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 occurring, unless the loss is caused by an act of God, a theft or a statutory exception.
- C. All cash handlers who are employed by San Juan County are to be bonded through the County employee bond.
- D. All transfers of custody of County money shall be documented on a Transmittal Form. The form shall acknowledge the exchange of custody for County money by the signature of the person transferring custody.
- E. A departmental 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 monies received must be deposited within 24 hours unless an Authorization to Waive 24-Hour Deposit Requirement has been approved by the Treasurer. Under no circumstances shall funds be held for more than one week (see Appendix A).

- F. A deposit of County money to an approved after-hours drop box is considered a deposit with the County Treasurer. To use this procedure an agreement must be signed between the bank receiving the deposit and the County Treasurer prior to the deposit.

IV. CASH HANDLER TRAINING

- A. All county employees involved with the handling, receipting, reconciling or depositing of money shall read and understand the County Cash Handling Policy and Procedures. It shall be the responsibility of the Department Head or Office Manager 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.
- C. For special events San Juan County may contract temporary cash handlers. San Juan County shall assign one county employee who has read and understands the County Cash Handling Policy to train the temporary employee. If the employment period is anticipated to be 30 days or longer, the employee must read and understand the Policy.

V. CASH HANDLER COMPLIANCE

- A. Department heads shall allow the County Treasurer or an authorized deputy to periodically inspect and report on the department's cash handling procedures.
- B. The County Treasurer's report of inspection will indicate whether or not the department's system of cash handling procedures is satisfactory.
- C. Department heads are to designate one or more departmental cashiers to handle transmittal of funds and deposits to the County Treasurer's office.

VI. CASH DRAWERS

- A. All funds and receipts 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 all the bills face up and going the same direction, i.e. smallest

denominations on the right and next larger denominations to the left. Checks, money orders, two dollar, fifty dollar and one hundred dollar bills should be placed under the cash tray or in the extra compartment (see Appendix B for more information on damaged bills).

- D. Whenever possible 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).

VII. OPENING ACTIVITY

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

VIII. 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, and preparing a deposit slip and Transmittal Form or Cashiering Report. **All counting and/or balancing should occur out of public view or in a location away from the collection area.**

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 sample in Appendix D).
- B. List all checks on either a calculator tape or deposit slip and transfer that amount to the Daily Cash Report.
- C. Verify that all checks have been restrictively endorsed as described in **Receipt of Payments, Section XI (B) (10)** below.
- D. Cash handlers should then complete the deposit slip and Transmittal Form
- 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 Transmittal Form into a deposit bag or envelope and store it in

a secure place until it can be delivered to the Treasurer's office for processing or deposited directly into the Treasurer's bank account. If not deliverable to the Treasurer's office until the next day, it must be placed in a secure place or vault overnight.

- G. After depositing the money with the bank, the cash handler shall deliver one copy of the Transmittal Form 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 Transmittal Form in the home department.

IX. CHECKLIST FOR RECONCILING DIFFERENCES

This checklist is the procedure used in the Treasurer's Office, and is recommended for all departments unless another procedure exists. Other departments may use their own guidelines for determining differences, with the authorization of the Treasurer.

- 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 (See Appendix E).
- F. Compare checks to the receipts or cash out reports.
- G. Break down the deposits.
- H. Do not throw out trash until balanced. Place trash in vault overnight if necessary.

X. 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 an unintentional collection error is made due to negligence, an act of God, or a theft. Leaving money unattended and not properly safeguarded is an example of a cash handler's negligence 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. If, after an appropriate search and recalculation, the over/short situation still exists, take the following steps:

- A. Complete the Transmittal Form 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 revenue code 369.81.00 – Cash over/short.

- C. If the money to be deposited is **less** than the receipt total, record the shortage as a **negative** amount to revenue code 369.81.00 – Cash over/short.
- D. Overages and shortages in excess of **\$10.00** must be reported to the department head or Elected Official. Any loss in excess of **\$50.00** must be reported to the County Auditor and the State Auditor's Office. (See www.sao.wa.gov/Investigations/Fraud and Appendix F, BARS Manual excerpt on Reporting Losses.) A police report may also need to be filed.
- E. Under no circumstances shall an employee take or supplement money to be deposited in order to "force" the deposit to balance with the receipts.
- F. Under no circumstances shall a county office or department maintain a "slush fund" of money in order to accumulate overage amounts or pay shortage amounts.

XI. RECEIPT OF PAYMENTS

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

A. Payments by Mail

- 1. Two employees shall open mail whenever possible and segregate remittance from other mail. Checks must be endorsed immediately upon receipt.
- 2. Prepare all payments for immediate deposit with the County Treasurer. Be sure checks are signed.
- 3. Put all unprocessed mail in a secure location, such as a vault or locked cabinet or drawer overnight.

B. Acceptance of Checks

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

- 1. Check the written amount and the numerical amount. They must be the same. A bank will return checks with incorrect amounts.
- 2. Check for signature if accepting a check in person. If checks received in the mail have no signature, try to contact the sender, if local, to come and sign the check. Out of town checks may be processed with no signature if necessary.
- 3. Watch for special wording on the check that may cause it to be void, e.g. "Not good for over \$1000.00," "Void after 30 days," or "Two signatures required." Any special instructions take precedence over state law.
- 4. Do not accept **post-dated checks**.
- 5. Accept checks for the exact amount owed only. No cash back is permitted.

6. Do not accept checks written more than 180 days (6 Months) prior to remittance. Banks may not honor a stale-dated check.
7. Checks drawn on foreign banks should not be accepted unless "Payable in US Funds" is written on the face of the check.
8. Do not accept two-party checks. All checks must be made payable to a County department, special purpose district, or San Juan County.
9. No employee or personal check may be cashed from a cash drawer, change fund or petty cash fund.
10. Employees should never process their own business or that of family or close friends.
11. A restrictive endorsement should immediately be placed on the back of all checks (See Appendix G). When depositing funds with the San Juan County Treasurer the following example should be followed:

San Juan County Treasurer
For Deposit Only
Name of Department or District
Treasurer's Account # 212-xxxxxxx

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

Your Department Name
For Deposit Only
Your Account Number

Accounts maintained by County departments and special purposes districts which are not County Treasurer accounts must be approved by the Treasurer and, for County departments, the County Council.

12. Checks should always be placed in a secure location out of the reach of the public or customers.
13. BARS Manual guidelines for cash receipting are included in Appendix H.

XII. ACCOUNTING AND 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 issued by

the County Auditor's Office, or automated receipting software. **Under no circumstances should off-the-shelf receipt books be used.**

- B. The departmental cashier or accounting clerk will account for all pre-numbered multi-copy cash receipt forms obtained from the San Juan County Auditor that are printed for that department. Voided receipts shall not be destroyed, but kept on file in department office in accordance with the state-recommended retention period of six years.
- C. All receipt books issued to outside collection sites must be logged out of the Auditor's Office and signed for by the on-site cashier. The numerical sequence of receipt books and all pre-numbered receipts issued to outside collection sites shall be accounted for.
- D. Junior districts shall be responsible for the printing of all their own receipts books.
- E. Preparing Receipts. The following information should be entered on all receipts:
 - 1. Amount
 - 2. Date
 - 3. Name of person, company or department paying funds
 - 4. Breakdown of type of moneys received i.e. cash, checks
 - 5. ID of cashier receiving moneys

XIII. 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. Transmittal Forms

In order to complete the deposit of County funds, cash handlers and/or department employees must complete a Transmittal Form (Appendix I). A Transmittal Form 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 form correctly, it must include:

- 1. The Fund number and name – the six-digit account number associated with fund/department.
- 2. Revenue Code – the balance of the BARS code, indicating to which revenue accounts the funds should be attributed.

3. Grant Code or project code, if applicable
4. Dollar Amount
5. Signature of the preparer
6. Department 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 San Juan County Treasurer should be minimal and limited only to situations, which fall into the following categories:

1. Off-site receipting takes place at a distance 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 San Juan County Treasurer should be used, unless there is no branch in the community to which deposits are made.
2. Trust and/or Restitution Funds with banks designated by the Courts.
3. Imprest funds, in which checking accounts are maintained at a constant level (petty cash, advance travel, drug funds, etc.

D. ACH Deposits

If expecting a deposit by ACH, cash handlers should turn in a Transmittal Form to the Treasurer's Office before the money arrives, so that the Treasurer knows what to expect and can tie the deposit to the transaction. See Appendices K and L for statutes and regulations regarding electronic deposits.

XIV. BANK RETURNED (NSF) CHECKS

This policy applies to all checks which are made payable to the County Treasurer or a county department 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 or the department depositing the checks.
- B. The cashier should contact the originating bank to determine if funds are available to clear the check. If funds are available, the check should be re-deposited directly into the original account. No Transmittal Form to the Treasurer is necessary.
- C. If funds are not immediately available to clear the check, 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 should adequately document the action taken in their files and records.

- D. The County will accept only the following as payment for a bank returned check: cash, money order or bank cashier's check.
- E. A \$25.00 processing fee will be charged on all NSF checks (San Juan County Ordinance 217-1981 (See Appendix J). The fee is transmitted to the Treasurer on a standard Transmittal Form using BARS 369.90.79.
- F. Fees charged by the bank for returned checks will be expensed by the Treasurer to the department which deposited the check.

XV. PETTY CASH

For the purpose of this manual, Petty Cash includes imprest accounts such as change funds, working funds, revolving accounts, 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 weekly 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 County Council must authorize each petty cash account in a specific amount by resolution or ordinance; likewise subsequent increases or decreases in the imprest amount.
- B. The Department head shall name one Custodian for each petty cash account. Custodians must be formally appointed by Council resolution. The Custodian may do invoice processing, check signing, general accounting and cash receipting in that account. It will be the responsibility of the Custodian to render a receipt for the imprest amount to the Auditor for reimbursement. The Custodian shall not reconcile the account.
- C. The Department Head 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 San Juan 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 must be replenished at least 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 (Appendix K), with original receipts attached. Receipts should show for each disbursement:

1. Date
2. Amount
3. Recipient
4. 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 warrant, equals the authorized impress amount. A recommended format for balancing Petty Cash is attached in Appendix L.

- H. The imprest amount of petty cash should not exceed one month's salary or the surety bond covering the Custodian.
- I. The fund may not be used for personal cash advances even if secured by check or other I.O.U.
- J. Petty Cash should always be replenished at the end of the fiscal year so that expenses will be reflected in the proper accounting period.
- K. When an individual's appointment as Custodian is terminated, the fund must be balanced and replenished by the Department Head or designee. The County Auditor and Treasurer must be notified of a change in Custodian at the time the event occurs, and a new Council resolution adopted to appoint the new Custodian.

XVI. 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.

XVII. 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/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 Auditor to the Prosecuting Attorney.
- 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.
- G. To record the loss, follow the procedures outlined in **Section X, Cash Over and Short Policy**.
- H. See also Appendix F, BARS Manual excerpt on Reporting Losses.

XVIII. 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.
 - 1. The departmental cashier shall exchange an official County receipt for the guaranty deposit. The cashier shall immediately deliver the deposit to the County Treasurer.
 - 2. The departments instruct the County Treasurer to disburse the deposit by completing a memo or departmental form signed by the Department Director or designee and presenting it to the County Treasurer.
 - 3. Deposits in the form of small-denomination checks (under \$1,000) held as security deposits 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.
 - 1. County officers, employees or agents who obtain a donation of money to the County are responsible for the receiving, safekeeping, deposit and accounting associated with that donation.
 - 2. 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.
 - 3. By policy the County Council desires to utilize the donation as requested by the donor.
- C. Found Property: Non-County money found by a County officer, employee or agent while performing County duties.
 - 1. 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.

XIX. COUNTERFEIT 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, the following procedure is to be observed:

- A. 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 Sheriff's Dispatch at 370-7041.
- 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 and Risk Management Director.
- I. Counterfeit money received by the bank will be recorded as a loss to San Juan County.

XX. ALTERED CURRENCY

Altering currency is a form of counterfeit. In particular, a "raised bill" is a simple form of counterfeit in which higher denomination numbers are glued to one or more corners of a lower denomination bill to make it look like it is a higher denomination. The original large denomination bill is still redeemed at full value as mutilated money with one or more corners missing. The Treasurer's office recommends as a standard practice counting currency by looking at the face on the bill, not at the denomination in the corners.

XXI. 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/Director and/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.

XXII. 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 are responsible for making sure their employees are well acquainted with them.
1. **Always assume the robber has a weapon even if you do not see one.**
 2. 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.
 3. 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.
 4. **DO EXACTLY AS THE ROBBER ASKS.**
 5. Attempt no heroics. You may put your life and the lives of others in jeopardy if you try to be a hero.
 6. Observe the robber but do not stare. Try to remember the distinguishing features of the robber. You will be asked to describe the robber at a later time.
 7. Try to notice everything the robber touches.
 8. Listen to the voice, inflections, names, slang and so on that the robber uses.
 9. Notice any other people around who may be witnessing the robbery.
 10. Do not leave the premises or call 911 until it is safe to do so.
- B. Procedures to Follow After a Robbery. Once the robber has left the building:
1. Close your cash register or drawer, lock the entrance door and notify your immediate supervisor about the robbery.
 2. Call 911 and stay on the line until police arrive.
 3. Provide 911 with the following information
 - a. Your address
 - b. Who you are
 - c. What happened
 - d. Where you are located
 4. Protect the area where the robber may have left finger prints until the Sheriff/Police arrive.

5. Speak to no one other than County law enforcement until you have talked to the Sheriff and have completed a Robbery Description Report (Appendix M).
6. You may be asked to give the names and addresses of those who may have witnessed the robbery.
7. No one except authorities and your Department officials should be allowed in the facility after the robbery until authorized by the Sheriff's Department.

XXIII. 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 purposes districts within the County.
Bank Check	Check drawn by a bank on itself and signed by an Authorized officer. 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 handler's 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 handler's 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 (Appendix N) governs the circumstances under which electronic funds transfers may be used. See also Appendix O, Bars Manual on Electronic Fund Transfers.
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 guarantees that its 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 the machine to read the check.
NSF	Non-Sufficient Funds. Checks returned by the bank due to any condition making sufficient funds invalid.
Overage	Amount by which cash or its equivalent exceeds the proper balance.
Over/Short Acct	Specific account that departments can use to document when a deposit is over or short.
Payee	Party to whom a 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 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 (Appendix I).
Void	A Void occurs during a collection transaction prior to the cash collection drawer being closed and a receipt being issued. A void does not require a refund since the transaction is not completed.

Appendix A:
Authorization to Waive 24-Hour Deposit Requirement,
per RCW 43.09.240

Department/District Name: _____

Reason for waiver: _____

Daily Average Total Moneys Received*: _____

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

Method used to secure moneys held until deposited in Treasurer's Bank

Account or with Treasurer: _____

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 Account at Islanders Bank) all money received will be held with proper safekeeping and proper theft protection to reduce risk of loss of funds in accordance with RCW 43.09.240.

Authorized Department or District official

Date

APPROVED: **YES:** _____

NO: _____

Jan Sears, County Treasurer

Date

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 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 the Department of the Treasury, Bureau of Engraving and Printing, OCS/BEPA, P.O. Box 37048, Washington, D.C. 20013. The Bureau of Engraving and Printing can be accessed through the Internet at <http://www.moneyfactory.com>

SOURCE: http://www.secretservice.gov/money_damaged.shtml

Appendix C: Currency Strapping

Currency is strapped with color-coded paper straps or banded with rubber bands to help cash handlers. Most denominations are strapped at 100 individual bills. However, \$50 and \$100 bills are excepted. Fifty-dollar bills are usually packed at 40 bills per strap and one hundred dollar bills are packed at 20 bills per strap. Packages of 100 individual bills in denominations of \$20 through \$1 should be strapped.

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

DENOMINATION	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	25	\$250	100	\$1,000
\$20	25	\$500	100	\$2,000
\$50			40	\$2,000
\$100			20	\$2,000

Coin is wrapped in the following amounts:

DENOMINATION	No. of Coins	Value
\$.01	50	\$.50
\$.05	20	\$2.00
\$.10	50	\$5.00
\$.25	40	\$10.00
\$.50	20	\$10.00
\$1.00 (Susan B.)	25	\$25.00
\$1.00 (Eisenhower)	20	\$20.00

Appendix D: Sample Daily Cash Report

DAILY CASH DRAWER BALANCING			
COIN		Currency	
Pennies		Ones	
Nickels		Twos	
Dimes		Fives	
Quarters		Tens	
1/2 Dollars		Twenties	
Dollars		Fifties	
		Hundreds	
Coin Total	0	Currency Total	0
DRAWER TOTALS			
Total Cash in Drawer		Receipt Total	0
Less Beginning Cash			
Total Cash Received			
Check Total			
Money Order Total			
EFT Total			
Credit Card Total			
DRAWER TOTAL	0	Total Deposit	0
Cashier		Deposit Date	

Appendix E: Transposition Errors

- Where the difference between debits and credits is divisible by 9, there is likely to be an error in transposition. Thus, posting or listing 18 as 81 will cause an error of 63. $63 / 9 = 7$.

The chart below will show possible figures that may have been transposed to cause differences.

Amount of Difference	<u>Figures that may have been transposed</u>								
9	01-10	12-21	23-32	34-43	45-54	56-65	67-76	78-87	89-98
18	02-20	13-31	24-42	35-53	46-64	57-75	68-86	79-97	
27	03-30	14-41	25-52	36-63	47-74	58-85	69-96		
36	04-40	15-51	26-62	37-73	48-84	59-95			
45	05-50	16-61	27-72	38-83	49-94				
54	06-60	17-71	28-82	39-93					
63	07-70	18-82	29-92						
72	08-80	19-92							
81	09-90								

- To determine if a large amount could be a transposition, add the digits and if the result is equally divisible by nine, the difference may be a transposition. To find the exact amount that may have been transposed, divide the actual difference by nine. For example:

Difference: 12,645.36
 Total of digits: 27
 Equally divisible by 9: 3 (nothing left over)

$$12,645.36 / 9 = 1,405.04$$

$$14,050.40 - 1,405.04 = 12,645.36$$

3. A transposition reversing the 1st and 3rd digit numbers will result in a difference divisible by 99:

Amount of Difference	<u>Figures that may have been transposed</u>							
99	102-201	203-302	304-403	405-504	506-605	607-706	708-807	809-908
198	103-301	204-402	305-503	406-604	507-705	608-806	709-907	
297	104-401	205-502	306-603	407-704	508-805	609-906		
396	105-501	206-602	307-703	408-804	509-905			
495	106-601	207-702	308-803	409-904				
594	107-701	208-802	309-903					
693	108-801	209-902						
792	209-901		The middle digit "0" may be replaced by any number.					

4. If the difference is divisible by 99, it is likely caused by a "slide." The precise slide to look for can be determined. Thus, suppose the difference is \$43.56:

$$\$43.56 / 99 = 44\text{¢}$$

Error likely to be a \$44.00 posted as 44¢.

This applies to a 2-decimal slide only; for a 3-decimal slide divide by 999.

5. If the balance is "out" an amount which is exactly divisible by 2, the error may have resulted from posting or listing to the wrong side of an account. Thus, posting or listing a debit of \$60.00 as a credit will result in a balance which is "out" \$120.00. A cash-in listed as an out, or an "out" listed as an "in," will put you out of balance double the amount listed.

Appendix F: BARS Manual on Reporting Losses

14. REPORTING LOSSES OF PUBLIC FUNDS OR ASSETS OR OTHER ILLEGAL ACTIVITY

Revised Code of Washington (RCW 43.09.185) requires that all state agencies and local governments **immediately** notify the State Auditor's Office (SAO) in the event of a known or suspected loss of public funds or assets or other illegal activity.

Entities are encouraged to develop policies and procedures to implement this statute. This guidance should establish an individual responsible for informing managers and employees about these reporting requirements and ensuring the SAO is promptly informed of losses as required. These actions will also help to ensure that:

- Losses are minimized.
- Investigations and audits are not hampered.
- Improper settlements are not made with employees.
- Incorrect personnel actions are not taken.
- Employees are protected from false accusations.
- Bond claims are not jeopardized.

Entities should take the following actions when a loss of public funds or assets or other illegal activity is suspected or detected:

- Report the loss to the SAO at www.sao.wa.gov or to the Audit Manager in your area, or his/her designee.
- Protect the accounting records from loss or destruction. All original records related to the loss should be secured in a safe place, such as a vault, safe or other locked file cabinet, until the SAO has completed an audit.
- Notify appropriate entity managers who are not involved in the loss. This may include the governing body, agency head or deputies, chief financial officer or internal auditor, depending upon the circumstances. Providing notification to your legal counsel may also be appropriate.
- Do not enter into a restitution agreement with an employee prior to an audit to establish the amount of loss in the case.
- Ensure that any personnel action is taken based on the employee not following entity policies and procedures, rather than for misappropriating public funds (civil versus criminal).
- File a police report with the appropriate local or state law enforcement agency when advised to do so by the SAO.

Entities should **immediately** notify the appropriate local or state law enforcement agency of the following:

- Suspected losses involving the health or safety of employees or property.
- Losses resulting from breaking and entering or other vandalism of property.

Entities **are not required** to report the following to the SAO:

- Normal and reasonable "over and short" situations from cash receipting operations. Record these transactions in the accounting system as miscellaneous income and expense, respectively, and monitor this activity by cashier for any unusual trends.
- Reasonable inventory shortages identified during a physical count. Record inventory adjustments in the accounting system.
- Breaking and entering or other vandalism of property.

Please do not attempt to correct the loss without reporting to the authorities identified above. In addition, RCW 43.09.260 requires written approval of the State Auditor and Attorney General before state agencies and local governments make any restitution agreement, compromise, or settlement of loss claims covered by RCW 43.09.185.

EFF DATE
1-1-10

SUPERSEDES
1-1-08

BARS MANUAL:
CASH BASIS

PT CH PAGE
3 10 21

Appendix G: 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, San Juan 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 a Drivers' 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 their being deposited to the account of another party. An endorsement that identifies the receiving department makes research on returned checks considerably easier.

The diagram shows a check with a large, irregular endorsement stamp on the left side. The stamp contains the following text:

*Pay to the order of:
San Juan Co-Treasurer
Health & Community Svcs
Account # 212-XXXXXX*

The check itself has the following fields and text:

- Top right: #127 322-21
1610
- Amount line: _____ 20____
- Currency line: _____ \$ _____
- Unit line: _____ DOLLARS
- Bottom line: _____
- Bottom right: 0 1 204 50 11*

Appendix H: BARS Manual on Cash Receipting

Chapter 2. Revenues and Receipts
Section B. Cash Receipting

Cash receipting is a very important function of all governments. Listed below are requirements for deposits and receipt forms. Also provided are recommended internal control procedures for cash receipts. Internal controls are responsibility of the management.

1. Deposits.
 - a. Every public officer and employee, whose duty it is to collect and receive payments due or for the use of the public, should deposit such monies collected or received by him/her with the treasurer of the local government once every 24 hours. The treasurer of the local government may at his/her discretion grant an exception where such daily transfers would not be administratively practical or feasible (RCW 43.09.240).
 - b. Deposits must be made intact and the composition of checks and cash must match the mode of payment listed on the deposit slip and related receipt forms.
 - c. Checks must be restrictively endorsed *For Deposit Only* immediately upon receipt.
2. Receipt Forms (manual or automated).
 - a. Receipt forms must be pre-numbered and imprinted with the name of the local government.
 - b. Receipt forms must include the following information:
 - Name of payor (address if feasible).
 - Amount received.
 - Mode of payment (cash, check, credit card, other).
 - Purpose of payment.
 - Name of employee who prepares receipt.
 - c. Generic receipt forms should not be used (e.g., Rediform, etc.).
 - d. In instances where cash is received at decentralized locations (e.g., police department, parks department, etc.), the local government treasurer may combine those receipts onto one treasurer's receipt. The treasurer's receipt should indicate the total amount received from each location as well as the appropriate account codes.
 - e. If a receipt is voided, the original and any copies of that receipt must be retained.
3. Internal Controls.

The following internal controls enable local governments to properly account for and safeguard cash receipts. These controls are recommended for all local governments.

 - a. Two employees should open the daily mail and prepare a list of cash and checks received (remittance list). This may not be feasible at departments/governments having limited staff. In such a case, the entity should implement a system of supervisory review of the remittance list and bank deposits.

EFF DATE
1-1-98

SUPERSEDES
1-1-86

BARS MANUAL:
CASH BASIS

<u>PT</u>	<u>CH</u>	<u>PAGE</u>
3	2	2

- b. The daily deposit may be prepared by the person who received the payment. The entity should implement a system of supervisory review of the remittance list and bank deposits to ensure deposits are made intact.
- c. Checks received in the mail should be briefly reviewed for accuracy (e.g., proper payee, date, signature of payor, etc.). Checks with obvious inaccuracies should not be included in the deposit. In such a case, the entity should contact the payor and request that the payment be corrected or reissued.
- d. The daily remittance list should be compared (reconciled) to daily deposit slips and to the cash receipts journal (or check register) on a regular basis. This should be performed by someone other than the employee who prepared the remittance list. Any shortage should be resolved.
- e. A duplicate copy of the bank-validated deposit slip showing the composition of receipts should be retained by someone other than the employee making up the deposit.
- f. A monthly bank statement reconciliation should be performed by an independent person who does not have cash custody or bookkeeping responsibilities over cash. Any differences that are identified during the monthly bank reconciliation should be researched and resolved.
- g. The daily deposit should be delivered to the bank in the bank bags and should have locks or other tamper-proof devices.
- h. Cash receipts should be properly protected during the operating day and secured in a safe or vault overnight. Access to the cashing area should be appropriately restricted whenever possible.
- i. Access to the safe or vault should be limited and combination should be changed periodically. In addition, the safe and vault combination should be changed after employees terminate employment.
- j. If the entity utilizes cash registers, there should be only one change fund and one cash register (or drawer) per cashier. This enables the entity to affix responsibility for cash to a specific individual at all times.
- k. Accounting manuals or policies should contain instructions for identifying cash receipts and for dating cash receipts journal entries for that day's receipts.

EFF DATE
1-1-09

SUPERSEDES
1-1-02

BARS MANUAL:
CASH BASIS

PT CH PAGE
3 2 3

Appendix I: Treasurer's Transmittal Form

DETAILED TRANSMITTAL TO COUNTY TREASURER SAN JUAN COUNTY, WASHINGTON

FUND NUMBER & NAME	REVENUE SOURCE CODE	GRANT/PROJECT CODE	REVENUE SOURCE NAME	AMOUNT REMITTED
			TOTAL DEPOSIT	

TRANSMITTING AGENCY

DEPT. _____

BY: _____

K:\Treasurer\Transmittal.xls

Appendix J: Resolution 217-1981

RESOLUTION NO. 217, 1981

RESOLUTION ALLOWING COUNTY OFFICES TO CHARGE \$25.00 FOR ALL RETURNED CHECKS.

WHEREAS, it has been brought to the attention of the Board that taxpayers' funds are being expended to pay for the time and effort of public employees necessarily spent to deal with problems that arise when the county receives a "non-negotiable" check; and

WHEREAS, it is a convenience to the public to be allowed to make payments to the county in the form of a check; and

WHEREAS, it has been ascertained that charging a service fee on all checks requiring reprocessing would be to the best interest of the citizens of San Juan County; now, therefore,

BE IT HEREBY RESOLVED that San Juan County offices are authorized to make a charge of \$25.00 whenever it is necessary to reprocess a check.

BE IT FURTHER RESOLVED that each county office will receive a copy of this resolution and will be asked to post a notice to this effect.

DATED THIS 1st day of December, 1981.

BOARD OF COUNTY COMMISSIONERS
SAN JUAN COUNTY, WASHINGTON

Mr. A. Knapp, Chairman

Elmer F. Howard, Member

John D. [Signature], Member

ATTEST:
Henry R. Byers, San Juan
County Auditor and Clerk
of the Board of County
Commissioners

By: Henry R. Byers

Prepared by:
E. H. KNAPP, JR.
Prosecuting Attorney
San Juan County

By: E.H. Knapp, Jr. 11/24/81

cc: All County
Offices

Res. No. 217, 1981

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Appendix K: Petty Cash Reimbursement Claim Form

San Juan County Reimbursement Claim Form Petty Cash/Revolving Fund/Change Fund											
<div style="display: flex; justify-content: space-between;"><div>_____</div><div>Petty Cash / Postage / Change Fund / Revolving Fund Reimbursement Claim</div></div> <div style="display: flex; justify-content: space-between;"><div>Department _____</div><div>(Circle Applicable Fund being reimbursed)</div></div>											
Date _____											
Requested by: _____ Fund Custodian											
Amount of Cash Fund per Resolution: \$ _____											
Amount of reimbursement requested: \$ _____											
Petty Cash / Change Fund / Revolving Fund balance remaning: \$ _____											
<p>I hold the position of _____, and having herewith presented my itemized account totalling _____ dollars, do hereby certify that this is a true and correct claim for necessary expenses; that no payment has been received on account thereof; that no rebate of any kind has been made by any person or persons furnishing any of said expenses; and that the expenses charged were actually and necessarily incurred and paid in lawful money from the _____ Departmental Petty Cash / Change / Revolving Fund (circle one).</p> <p>I hereby certify that the cash fund has been reconciled and the remaining fund balance is as listed above.</p>											
<table style="width: 100%; border-collapse: collapse;"><thead><tr><th style="text-align: left;">Account number</th><th style="text-align: left;">Vendor #</th><th style="text-align: left;">Item</th><th style="text-align: left;">Dollar Amount</th></tr></thead><tbody><tr><td colspan="4" style="height: 100px;"></td></tr></tbody></table>				Account number	Vendor #	Item	Dollar Amount				
Account number	Vendor #	Item	Dollar Amount								
<div style="display: flex; justify-content: space-between;"><div>K:\AUDITOR\Forms\Petty Cash Change or Revolving Fund reimbursement</div><div>2/8/2012 2:50</div></div>											

Appendix L: Sample Petty Cash Balancing Format

PROCEDURES:

- 1) Enter the amount of money withdrawn and to whom it was given.
- 2) After purchase, record the amount returned, amount of the receipt, and recipient (to close the loop).
- 3) To reimburse the fund, submit original receipts, coded with the appropriate BARS codes, and a copy of the Petty Cash log. Keep a copy in your permanent record.

After the purchase action is complete, the "Cash Balance" amount must equal the authorized amount of your fund.

Petty Cash Beginning Balance: \$100.00

Date	Recipient	Amount withdrawn	Change returned	Receipt	Reimbursement	Cash balance	Purpose
						\$100.00	
5/1/2012	Mary Smith	\$4.00				\$96.00	
5/1/2012	Mary Smith		\$0.25	\$3.75		\$96.25	Postage
5/10/2012	John Doe	\$10.00				\$86.25	
5/11/2012	John Doe		\$2.73	\$7.27		\$88.98	Batteries
5/20/2012					\$11.02	\$100.00	
						\$100.00	
						\$100.00	
						\$100.00	
						\$100.00	
						\$100.00	
						\$100.00	
Totals:		\$14.00	\$2.98	\$11.02	\$11.02		

Appendix M: Robbery Description Form

BANDIT DESCRIPTION FORM

DO NOT DISCUSS DETAILS OF THE CRIME OR BANDIT DESCRIPTIONS WITH ANYONE EXCEPT
THE OFFICER IN CHARGE OR LAW ENFORCEMENT OFFICIALS

RECORD YOUR OWN OBSERVATIONS, NOT WHAT SOMEONE TELLS YOU

Use a separate form for each bandit

Time of Robbery _____ a.m. _____ p.m. No. of robbers _____ This form describes Robber No. _____

Race:	White <input type="checkbox"/> Black <input type="checkbox"/> Am. Indian <input type="checkbox"/> Hispanic <input type="checkbox"/> Oriental <input type="checkbox"/> Other _____	Shirt or Blouse:	Work <input type="checkbox"/> Sport <input type="checkbox"/> Dress <input type="checkbox"/> T-Shirt <input type="checkbox"/> Sweatshirt <input type="checkbox"/> Color _____ Other Data _____
Sex:	Male <input type="checkbox"/> Female <input type="checkbox"/>	Sweater:	No <input type="checkbox"/> Yes <input type="checkbox"/> Describe: _____ Color _____ Button <input type="checkbox"/> Zipper <input type="checkbox"/> Pullover <input type="checkbox"/> Other Data _____
Age: _____	Height _____ Weight _____	Pants <input type="checkbox"/> Skirt <input type="checkbox"/> Dress <input type="checkbox"/>	Color _____ Work <input type="checkbox"/> Sport <input type="checkbox"/> Dress <input type="checkbox"/> Color _____
Build:	Small <input type="checkbox"/> Medium <input type="checkbox"/> Large <input type="checkbox"/>	Shoes:	Work <input type="checkbox"/> Sport <input type="checkbox"/> Dress <input type="checkbox"/> Type of Heel _____
Complexion:	Light <input type="checkbox"/> Medium <input type="checkbox"/> Dark <input type="checkbox"/> Ruddy <input type="checkbox"/> Pocked <input type="checkbox"/> Wrinkled <input type="checkbox"/>	Coat:	No <input type="checkbox"/> Yes <input type="checkbox"/> Describe: _____ Color _____ Business Suit <input type="checkbox"/> Sport Suit <input type="checkbox"/> Jacket <input type="checkbox"/> Overcoat <input type="checkbox"/> Raincoat <input type="checkbox"/> Button <input type="checkbox"/> Zipper <input type="checkbox"/> Pullover <input type="checkbox"/> Hip Length <input type="checkbox"/> Knee Length <input type="checkbox"/> Thigh Length <input type="checkbox"/> Other _____
Hair:	Bald <input type="checkbox"/> Partially Bald <input type="checkbox"/> Short <input type="checkbox"/> Medium <input type="checkbox"/> Long <input type="checkbox"/> Very Long <input type="checkbox"/> Very Short <input type="checkbox"/> Color _____	Gloves:	No <input type="checkbox"/> Yes <input type="checkbox"/> Describe: _____ Color _____ Type: _____
Facial Hair:	None <input type="checkbox"/> Mustache <input type="checkbox"/> Beard <input type="checkbox"/> Describe: _____	Disguise:	No <input type="checkbox"/> Yes <input type="checkbox"/> Describe: _____ _____ _____
Sideburns:	None <input type="checkbox"/> Short <input type="checkbox"/> Medium <input type="checkbox"/> Long <input type="checkbox"/>		
Scars, marks, moles:	No <input type="checkbox"/> Yes <input type="checkbox"/> Describe: _____		
Glasses:	None <input type="checkbox"/> Regular <input type="checkbox"/> Sunglasses <input type="checkbox"/>		
Glass Frame:	Small <input type="checkbox"/> Medium <input type="checkbox"/> Large <input type="checkbox"/> Wire <input type="checkbox"/> Plastic <input type="checkbox"/> Color _____		
Glass Shape :	Regular <input type="checkbox"/> Round <input type="checkbox"/> Square <input type="checkbox"/> Rectangular <input type="checkbox"/>		
Hat:	No <input type="checkbox"/> Yes <input type="checkbox"/> Describe: _____ Color _____ Type _____		
Tie:	No <input type="checkbox"/> Yes <input type="checkbox"/> Describe: _____ Color _____ Pattern _____		

CONTINUED ON OTHER SIDE ➡

Weapon: None Seen ☐ Gun ☐ Knife ☐
Other (describe): _____
If gun: Rifle ☐ Shotgun ☐
Handgun- Revolver ☐ Automatic ☐
Other (describe): _____

Color of Gun: Black ☐ Chrome ☐ Blue ☐

Speech: Coarse ☐ Refined ☐ High ☐ Low ☐
Accent ☐ Drawl ☐ Stutter ☐
Lisp ☐ Normal ☐

Manner: Polite ☐ Gruff ☐ Nervous ☐
Calm ☐ Intoxicated ☐ High ☐

Direction of Escape: _____

Does the robber resemble any acquaintance? _____

When was the robber first observed? _____

Actions of the robber: _____

Words spoken by the robber: _____

Was the money placed in a container? No ☐ Yes ☐ Describe: _____

Other remarks: peculiarities, jewelry, etc. _____

Other Details: _____

Location of the Employee/Customer in relation to the robber(s): _____

Name of Witness (Print) _____

Telephone Number: Home _____ Business _____

Address _____ City _____ State _____ ZIP _____

Signature _____ Date _____

Motor Vehicle: Colors: _____

Top _____

Bottom _____

Make of Auto: _____

Model Name: _____

2 Dr. ☐ 4 Dr. ☐ Sedan ☐ Compact ☐

Wagon ☐ Van ☐ Pickup ☐ SUV ☐

Other _____

Misc. ID Data: _____

License Plate No.: _____

Out-of-State: No ☐ Yes ☐

Color of Plate: _____

Color of Numbers: _____

Number of people in vehicle: _____

ATTACH ADDITIONAL SHEETS IF NECESSARY

Copyright © 1992. Rev. 8/05 Profit Protection, LLC

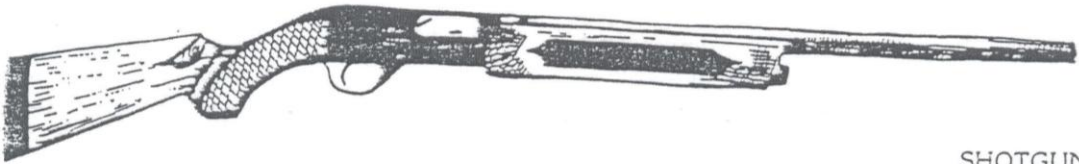
WEAPON IDENTIFICATION



REVOLVER



AUTOMATIC



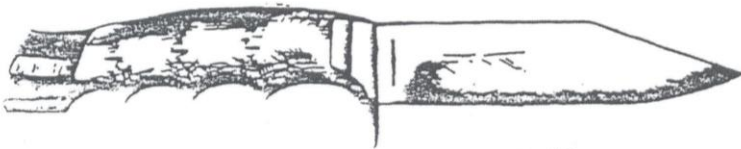
SHOTGUN



SAWED-OFF SHOTGUN



RIFLE



Appendix N: RCW 39.58.750

RCW 39.58.750

Receipt, disbursement, or transfer of public funds by wire or other electronic communication means authorized.

Notwithstanding any provision of law to the contrary, the state treasurer or any treasurer or other custodian of public funds may receive, disburse, or transfer public funds under his or her jurisdiction by means of wire or other electronic communication in accordance with accounting standards established by the state auditor under RCW [43.09.200](#) with regard to treasurers of municipalities or other custodians or by the office of financial management under RCW [43.88.160](#) in the case of the state treasurer and other state custodians to safeguard and insure accountability for the funds involved.

[2009 c 9 § 14; 1996 c 256 § 17; 1981 c 101 § 1; 1979 c 151 § 48; 1977 ex.s. c 15 § 1. Formerly RCW [39.58.150](#).]

Notes:

Effective date -- 2009 c 9: See note following RCW [39.58.010](#).

Effective date -- 1977 ex.s. c 15: "The effective date of this act shall be July 1, 1977." [1977 ex.s. c 15 § 2.]

Appendix O: BARS Manual on Electronic Funds Transfer

Chapter 2. Revenues and Receipts
Section A. Electronic Funds Transfer

The **electronic funds transfer** (EFT) is the deposit to or disbursement from a bank account by means of wire or other electronic communication. RCW 39.58.750 governs the circumstances under which electronic fund transfers may be used. We prescribe the following accounting procedures:

1. Receiving money by the EFT:

- a. Prepare a treasurer's receipt upon receiving notice from the payer that the funds have been transferred to your bank account. Do not wait for the bank to notify you of receipt of the funds. However, you may want to contact your bank to confirm the expected funds have arrived.

Enter the following information on the receipt:

- Date of receipt.
 - Name of person, company or agency transferring money into your account.
 - Name and number of fund(s).
 - BARS or other accounting system revenue account number.
 - Notation that funds were received by the EFT.
- b. A file must be maintained of those payers who have agreed in writing to add money to your account electronically.

2. Disbursing money by the EFT:

- a. Prepare a record which shows:
 - Chronological number of the EFT payment.
 - Time and date of disbursement.
 - Payee - name, address and account number.
 - Amount of disbursement.
 - Purpose of disbursement.
 - BARS or other accounting system expenditure account number.
 - Name and number of fund(s).
 - Disbursing bank's unique transaction identification number, if available.
 - Receiving bank or financial institution's identification number.
- b. A file must be maintained of authorizations signed by payees who have thereby agreed to have money added to their accounts electronically.
- c. The treasurer should notify the disbursing bank that access to files, records and documentation of all EFT transactions involving the treasurer should be provided to the State Auditor when required for the conduct of the statutory post audit.

EFF DATE
1-1-04

SUPERSEDES
1-1-00

BARS MANUAL:
CASH BASIS

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