

## **CASH HANDLING PROCEDURES**

### City of Mishawaka and Mishawaka Utilities

1. All Departments will name official responsible for cash.
2. All departments will give receipts for **ALL** monetary transactions. All receipts will be pre-numbered sequentially and used in order. Cash, check or money order will be noted on the receipt. If receipt is written for more than one type (for example both cash and checks), the total amount for each category must be noted on the receipt. Checks will be accepted for the exact amount only. No second party checks (not even endorsed government or payroll checks) may be accepted. All checks must be made out (payable to) the City of Mishawaka or the Mishawaka Utilities to be accepted. Only US currency shall be accepted.
3. Records will be kept in a ledger of **all** monetary transactions.
4. Each Department will make timely deposits to the Controller's office. Daily deposits will be required for any amount over \$100.00. Minimum frequency for any amount is weekly.
5. All deposits will be made to the Controller's office with corresponding receipt numbers and copies of receipts. It is the Departments responsibility to reconcile deposits to totals shown on corresponding receipts.
6. All copies of void receipts, including original, must be kept and submitted in sequence to the controller's office.
7. Receipts will be issued by the Controller's office to Departments for all deposits. Copies of quietuses will also be furnished to the Department.
8. Cash must be reconciled with receipts at deposit and also weekly, monthly, and annually.
9. There will be no cash change without authorization and separate accounting.
10. Lists of **all** charges and fees must be filed in the Controller's office.
11. No personal checks may be cashed out of any City money, i.e., petty cash, cash change, department receipts, etc.
12. Money must be secured at all times.
13. **ALL** licenses/permits, etc. must be pre-numbered sequentially. All must be used in sequential order and in duplicate. One copy is for the patron, and the second copy is for departmental records. The license/permit number will be recorded on the receipt.
14. Employees shall not process any City or MU transactions of any kind (i.e. record transactions, write receipts, issue permits, etc.) for themselves or any member of their household.
15. Any unresolved failure to reconcile must be reported to the Controller's office immediately. We are here to assist you with these procedures. If you have any difficulty, please contact us!