



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 2 – Cash and Cash Equivalents 2.0	EFFECTIVE DATE: 09/17/1987
TITLE: Deposits to the State Treasurer	REVISION DATE: 07/08/2014
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

POLICY

The Department of Health Services (DHS) APP Section 2 – Cash and Cash Equivalents 1.0 (Handling of Cash Receipts) describes procedures for handling money received throughout the Department. This procedure clarifies the roles for making deposits to the State Treasury. This procedure is specific to general or manual deposits and does not apply to lockbox receipts or Accounts Receivable System (ARS) payments received in the Bureau of Fiscal Services (BFS) Cashier's Office.

Procedures for handling cash receipts prior to submitting them to BFS for depositing are covered in APP Section 2 – Cash and Cash Equivalents 1.0 (Handling of Cash Receipts).

PROCEDURES

Organization Making Deposit Responsibilities

- Prepare Deposit (F-80392). Questions about Accounting System Coding should be discussed with your lead accountant.
- Separate Deposits (F-80392) are required for checks and cash because of WiSMART system restrictions.
- If submitting two or more checks, run a calculator tape total for all checks and attach to the Deposit (F-80392) or prepare a spreadsheet as described below.
- If submitting five or more checks, prepare a spreadsheet listing the payer name, check number and dollar amount for each check and attach to the Deposit (F-80392).
- Hand carry or mail the Deposit (F-80392) and funds to be deposited to the BFS Cashier's Office in Room 756.
- **Do not send Deposits through interdepartmental mail or leave on a vacant desk. The Cashier's Office has a mail slot for when the office is unattended.**

Bureau of Fiscal Services Responsibilities

- Prepare a Deposit Voucher (F-80141), coded to appropriation 975. This practice allows prompt deposit of receipts even if the purpose is not initially clear.
- Prepare a Deposit Ticket in conformance with direction from the State Treasurer.
- Prepare a Journal Voucher (F-80122) to distribute the amount deposited to appropriation 975 to those codes on the Deposit (F-80392). This Journal Voucher uses the same document number as the Deposit Voucher.
- Create a CR transaction directly into WiSMART and apply the first level approval.
- Attach a screen print of the approved CR transaction to the funds to be deposited and deposit ticket, and forward to the State Treasurer's Office in the next courier delivery.

FORMS

[Deposit, F-80392](#)

[Deposit Voucher, F-80141](#)

[Journal Voucher, F-80122](#)

REFERENCES

[Wis. Stat. § 20.906](#)

[DHS APP Section 2, Cash and Cash Equivalents 1.0](#) (Handling of Cash Receipts)

CONTACTS

[Lead Accountant, Bureau of Fiscal Services](#)

[Cashier's Office](#)