



ACCOUNTING POLICY AND PROCEDURES (APP) MANUAL

TOPIC: Section 2 – Cash and Cash Equivalents 6.0	EFFECTIVE DATE: 06/04/1985
TITLE: Depository Funds and Petty Cash Reports	REVISION DATE: 09/12/2011
AUTHORIZED BY: Deputy Director, Bureau of Fiscal Services	

PROCEDURES

The Bureau of Fiscal Services (BFS) is responsible for monitoring the petty cash, contingency, and other types of depository funds.

In order to secure the necessary information for reporting to the Department of Administration (DOA) and to assist the department in monitoring these funds, several reports were developed. The four reports discussed in this procedure are:

- Petty Cash Fund Annual Report (F-80013)
- Account Disclosure Report (F-80460)
- Summary of Depository Funds Annual Report (F-80015)
- Client Account Balance Report (F-80459)

Additional reports are:

- Cash Certification for Contingent, Canteen, Client/Resident and General Accounts (F-81011). This is discussed in Section 2 – Cash and Cash Equivalents 6.2 (Cash Reconciliation & Certification)
- Contingent Account Activity Report (F-80761). This is discussed in Section 2 – Cash and Cash Equivalents 6.1 (Procedures for Contingent Accounts)

A. Petty Cash Fund Annual Report (F-80013)

This report is for petty cash and change accounts approved through DOA. All other funds should be detailed on the Account Disclosure Report (F-80460). The amounts on the Petty Cash Fund Annual Report (F-80013) also need to be included in the Summary of Depository Funds Annual Report (F-80015). See Petty Cash Fund Annual Report Instructions (F-80013I) for detailed Instructions to complete the Petty Cash Fund Annual Report (F-80013).

B. Account Disclosure Report (F-80460, formerly DMT-460)

Each division/entity should complete an F-80460 for each bank account or fund type. This report provides information needed for the State of Wisconsin Comprehensive Annual Financial Report (CAFR). The amounts on the Account Disclosure Report (F-80460) also need to be included in the Summary of Depository Funds Annual Report (F-80015). See Account Disclosure Report Instructions (F-80460I) for detailed instructions to complete the Account Disclosure Report (F-80460).

C. Summary of Depository Funds Annual Report (F-80015)

Each division/entity that has a petty cash, contingent or other types of depository funds should complete a Summary of Depository Funds Annual Report (F-80015). This report is a summary of all the cash accounts. See Summary of Depository Funds Annual Report Instructions (F-80015) for detailed Instructions to complete the Summary of Depository Funds Annual Report (F-80015).

D. Client Account Balance Report (F-80459)

This report details the additions and deductions related to client accounts. See Client Account Balance Report Instructions (F-80459I) to complete the Client Account Balance Report (F-80459).

E. Contingent and Petty Cash Funds

All Contingent Fund's and Petty Cash Fund's Book Balance should equal the DOA Authorized Amount. Any variation must be substantiated in detail separately. For further discussion on proper Contingent Fund policy refer to **Section 2—Cash and Cash Equivalents 6.1** (Procedures for Contingent Accounts).

The following Table Represents the Authorized Contingent and Petty Cash Levels as of June 30, 2011.

	Contingent	Petty Cash	Change Acct
Central Wisconsin Center	\$ 2,950.00	\$ 75.00	\$ 0.00
Mendota Mental Health Inst.	\$ 3,000.00	\$ 2,000.00	\$ 0.00
Northern Wisconsin Center	\$ 4,500.00	\$ 500.00	\$ 0.00
Southern Wisconsin Center	\$ 7,000.00	\$ 0.00	\$ 0.00
Vital Records	\$ 0.00	\$ 0.00	\$ 200.00
Winnebago Mental Health Inst.	\$ 10,000.00	\$ 1,500.00	\$ 0.00

F. Due Date

The reports should be sent either via email or hardcopy to Dave Corbett (Dave.Corbett@dhs.wis.gov) by July 15 of each year.

For additional information on annual cash reports required see Section 2 – Cash and Cash Equivalents 6.1 (Procedures for Contingent Accounts) and Section 2 – Cash and Cash Equivalents 6.2 (Cash Reconciliation & Certification).

FORMS

1. Account Disclosure Report, [F-80460](#)
 - Account Disclosure Report Instructions, [F-80460I](#)
2. Client Account Balance Report, [F-80459](#)
 - Client Accounts Balance Report Instructions, [F-80459I](#)
3. Petty Cash Fund Annual Report, [F-80013](#)
 - Petty Cash Fund Annual Report Instructions, [F-80013I](#)
4. Summary of Depository Funds Annual Report, [F-80015](#)
 - Summary of Depository Funds Annual Report Instructions, [F-80015I](#)

REFERENCES

[DHS APP Section 2 – Cash and Cash Equivalents 6.1](#) (Procedures for Contingent Accounts)

[DHS APP Section 2 – Cash and Cash Equivalents 6.2](#) (Cash Reconciliation & Certification)

CONTACTS

[GAAP Accountants](#)