

**Administration and Finance  
Houston Public Media - H0277  
Cash Handling Procedures  
FY 2018**

**Houston Public Media Cash Handling Procedures**

**“All persons accepting cash (currency, money orders, checks, credit/debit cards) must be authorized to do so.”  
(According to MAPP 05.01.01 – Cash Handling)**

The following procedures are being implemented immediately to ensure that all deposits are being handled uniformly, that checks and payment information are not left on desks or stored in unknown locked and unlocked mechanisms.

**A. SUBMITTING CASH, CHECK OR ELECTRONIC ACCOUNT INFORMATION FOR DEPOSIT**

If in the course of normal work, Houston Public Media staff receive new/updated credit card information, EFT information, cash or checks for deposit, please use the following procedure:

- 1) There is a locked Drop Box outside the window of the Finance Director’s office
- 2) There is also a receipt book.
- 3) Please fill out a receipt with the date of the drop, your name (lead AE or RM or person otherwise making the deposit with whom we can follow up with if there are questions), and the general purpose of the payment (Studio Society, membership, underwriting). Please include Source/Appeal Codes, Proposal or Account Numbers when known.
- 4) Attach the top copy of the receipt to the payment and back up documentation (gift form, envelope, invoice, etc.).
- 5) Make your “Drop” and take the yellow copy of the receipt.
- 6) All forms of payments received should be submitted through the Drop Box by the end of the business day on which they are received.

All payments in the Drop Box will be deposited on the immediately following business day along with all other payments received to Melcher Center, and input to electronic systems within the next 48 business hours.

**B. OPENING, DEPOSITING AND RECORDING GIFTS RECEIVED BY MAIL**

**Mail Distribution Personnel** – Two persons: from the HPM Business office will distribute the mail.

**Check Mail Personnel** - Two persons: one from the HPM Business office and the second from the Donor Services team.

**Deposit Personnel** – One person will receive the income batches from the mail, deposit all checks and create the **Check Log**.

These roles are assigned on a rotating schedule, including back up personnel, scheduled by HPM Business office on a monthly basis.

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**Objective: Log and deposit all checks received within same business day. Hand-off to final receiving department not later than the next business day.**

**Mail Distribution:**

- 1) Front Desk Receptionist will contact the person receiving Fed-ex/UPS packages directly.
- 2) Front Desk Receptionist sends an email to HPM-Business when the mail deliveries arrive from UH Postal Services or USPS.
  - UH Postal Services delivers mail, usually only once per day, between 10:00-11:00 AM; however sometimes there is a second mail run in the afternoon.
- 3) The **Mail Distribution Personnel** will pick the mail up from the first floor. Sorted by floor, all deliverable mail that does not need to be opened is distributed.
  - **NOTE: If a letter from Univ. of Houston HR is stamped "CONFIDENTIAL", it is not to be opened due to employee privacy**
  - Newspapers go to the third floor.
  - Returned envelopes with yellow USPS labels are delivered to the **Donor Services Manager**.
- 4) All other envelopes that need to be opened are put in the safe and are opened as early as possible the next business day by the **Check Mail Personnel**.

**Check Mail Personnel:**

- 1) At 8:15 a.m. each business day, all mail from the safe and all deposits in the Drop Box are retrieved, opened and sorted.
- 2) Invoices, gift documents, and checks are date stamped.
- 3) Checks are sorted, researching if necessary, into the following Categories:
  - a) Membership gifts (usually from an individual, with amount <= \$1,000) with a non-Studio Society remittance enclosure).
  - b) Major Gift donations, including Foundation gifts and grants (Any gift that is not Underwriting, equal to or greater than > \$1200.00; Foundation grants usually come with a large package or letter that must be signed and returned)
  - c) Underwriting and Sponsorship payments (companies and organizations, reference an invoice # or indicate "advertising services")
  - d) Matching gifts (companies and foundation organizations that include names of individuals who have given and for whom they are providing matching grant or funds)
  - e) Rents, refunds, auction proceeds, and all other
  - f) Any checks that require research beyond what's available at the time can be batched on its own.
- 4) Credit cards and EFTs are sorted into the same categories, each respectively.
- 5) Each **Check Mail Personnel** should run an adding machine tape for each check Category and another for all credit cards.
  - a) So long as each **Check Mail Personnel's** totals match the other (for credit card/EFT, item count only), both personnel should initial the tapes.
  - b) Tapes should also have the date and Category plainly visible.

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- 6) Update a new **Transfer Log** (hand-written) sheet with the machine count, total \$ and batch type for all income batches. Attach one tape from each batch to the **Transfer Log** sheet.
- 7) The batches, each with its 2<sup>nd</sup> machine tape attached, and mail are then distributed as follows:
  - a) Invoices to AP.
  - b) ALL check batches/categories to **Deposit Personnel**. **Deposit Personnel** signs the **Transfer Log**, acknowledging the batch totals.
  - c) Credit card and EFT batches to **Donor Services Manager**, who signs the **Transfer Log** to accept.
  - d) Miscellaneous mail and correspondence to **Mail Distribution Personnel** for distribution throughout the building.

**Deposit Personnel:**

- 1) **Deposit Personnel** creates a new **Check Log** worksheet in MS Excel for the checks.
  - a) Select the Q Drive\\_Business Office\\_Private Business Office\Business All\Mail
  - b) Select the **Mail Handling-Checks Received** file.
  - c) Select the current year.
  - d) Open the Excel workbook for the current month.
  - e) Add a worksheet to the end of the workbook for the current date.
  - f) Label the worksheet's tab with the current date.
  - g) Label the worksheet's rows with the current date and delete the entries from the previous day.
  - h) Save your work.
- 2) Log each check by entering the 'Payee (brief), Individual/Company Name, Check Number, Check Amount, Category Description (*see sorting instructions above*).' Only additional notes needed are DAF/Third Party (*list donor name who advised grants in Notes*), Planned/Memorial gift. Invoice numbers are helpful for Underwriting, account # for donors (IF KNOWN). Pledge numbers are not necessary.
- 3) Enter **Deposit Log Personnel** name and date when the **Check Log** item count and totals match the **Transfer Log**.
- 4) Send the completed and saved worksheet to *Director of Finance, Director Membership/Donor Services and Manager, Donor Services*.
- 5) **Deposit Personnel** prepares and executes Amegy and UH deposits.
- 6) Once complete, Deposit Personnel provides deposit report and check imprint generated via deposit process, including the gift/underwriting back-up to **Donor Services Manager** in all cases, except for Rents, refunds, sale proceeds, and other miscellaneous to **AR Manager**. As each check batch is transferred to its final department, the accepting department staff should sign the **Transfer Log**.
- 2) **Deposit Personnel** begins journals and distributes final **Check Log** to Advancement and Underwriting, once at least two approvals or adjustments have been received from Step 4.

**NB:**

Checks received in error and opened must be logged on the Mail and check logs. Use the "Notes" section to indicate this and the appropriate course of action (e.g. This check was made payable to UH. Campus police will be called to pick up the check for deposit).

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**Do not leave checks unattended if designated staff is unavailable. Leave with a line manager who is willing to sign or secure them in a locked drawer or safe until hand-off can be made.**