Appendix E

Non-NSF Revenues and Cash Receipts Flow Chart

Payment received in mail by Administrative Assistant

↓

Payment made in person?  
→ Yes → Issue a receipt to person making payment.

No

↓

Forward to Payroll Specialist (PS) for deposit

↓

PS prepares deposit for Thursday pick up by Courier Service

↓

PS forwards deposit slip, backup data and spreadsheet summary to Accounting Specialist (AS)

→>

Accounting receives a copy of the spreadsheet and enters the cash rec'd info into USL (cr: cash clearing).

↓

AS reviews deposit for accuracy and proper account coding

↓

AS enters info into cash receipts database

↓

AS notifies Accounting Dept that data is ready for import into GL

↓

Accounting imports the data to USL from receipts database (dr: cash clearing)

↓

Accounting verifies that amount reported reached the bank by reviewing daily activity using on-line banking system and monthly bank statements