



WISCONSIN ACCOUNTING MANUAL

Department of Administration – State Controller’s Office

Section	09	TREASURY	Effective Date	10/1/2015
Sub-section	01	Regular Cash Deposits	Revision Date	09/04/2019

BACKGROUND

Maintaining accurate daily cash balances is a fundamental part of any accounting process. Without an accurate daily cash balance by Statutory Fund, the State would not be able to meet its basic financial reporting requirements, would not receive a clean audit opinion, and would lose Federal funding.

Therefore, it is essential that the processes used to record cash receipts and disbursements into STAR are closely-connected to the actual deposit and withdrawal of cash from the State’s bank accounts.

POLICIES

1. In order to maintain accurate daily cash balances by Statutory Fund, deposit transactions must be processed in STAR on the day the deposit is posted to the bank account.
2. Agencies must not interface general ledger transactions that debit or credit cash via GL_INT_001. Interfaced deposit transactions **must** use the Cash Receipts interface – AR_INT_002.
3. Agencies should never check the “Complete” checkbox and process Regular Cash Deposits. The State Controller’s Office (SCO) must independently determine that the cash has been deposited to the underlying bank account **before** the cash receipt may be processed.
4. Agencies must convert existing paper lockbox or electronic lockbox (aka e-pay) applications to STAR A/R applications wherever possible.

PROCEDURES

Please see the “Regular Cash Deposit (Direct Journal Entry) Job Aid” on [STAR Confluence](#).

Entering the Regular Cash Deposit

Regular Cash Deposits must be entered online with the following required values:

PS Screen Input Screen	PS Input Field Label	Required Value
<i>Totals</i>	Bank Code	US022 should be used on all online or interfaced cash deposits.
<i>Totals</i>	Bank Account	1166 should be used on all cash deposits.
<i>Totals</i>	Deposit Type	Must match payments received - only 1 type per deposit
<i>Totals</i>	Count	Enter the number of individual payments (i.e. 50 checks are in the deposit)
<i>Totals</i>	Received	The date the deposit will be made to the bank account
<i>Payments</i>	Payment ID	If this payment is part of a pre-established PS A/R application, enter the PS Payment ID, otherwise enter an identifying number – i.e. 000001 for the entire deposit.



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<i>Payments</i>	Journal Directly or Payment Predictor	Place a check mark in Journal Directly unless you have already established an open receivable that this payment will be applied to.
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Cash Transactions

In STAR, only one Business Unit may be associated with each bank account. And, each G/L cash account must be associated with a bank account. Since the State of Wisconsin has centralized its cash management operations, a single cash concentration bank account is used for deposits across *all* agencies. In order to accommodate this, a statewide cash management business unit “99900” has been associated with the state’s cash concentration bank account in STAR. Once the credit line is entered on the Accounting Entries page, and the “lightning bolt” is selected, the cash transaction will automatically be created corresponding to the Business Unit in the credit line. In addition, a cash debit and offsetting cash credit are recorded to Business Unit 99900. These cash offset transactions are not shown on the Accounting Entries page, but they will appear on the group of G/L transactions for the deposit.

Processing the Regular Cash Deposit

Agencies should not process Regular Cash Deposits in STAR. Once the transaction has been entered, they should send an email to the Cash Receipts functional email address, DOACashReceipts@wisconsin.gov. The email must contain the Business Unit, Deposit ID and Dollar Amount. For check deposits, the agency is responsible for restrictively endorsing, e.g. “Pay to the order of U.S. Bank, For deposit only, State of Wisconsin, XXXXXX166”. The SCO will then match the deposit received in the bank account with the STAR Regular Deposit, and check the “Complete” check box:

The screenshot shows the STAR Accounting Entries interface. At the top, there are two tabs: "Accounting Entries" (selected) and "Deposit Control". Below the tabs, the following information is displayed: Unit 37000, Deposit ID 78, Payment 00001, and Seq 1. The main entry area shows "Amount 1,000.00 USD" with a lightning bolt icon and a trash icon. Below this, there is a "Complete" checkbox which is checked, and an "Entry Event" field with a search icon.

This process flow ensures the accuracy of the State’s cash balances as reported within STAR.

Other Guidelines

Agencies should test deposit coding in User Acceptance Testing to ensure there are no combo/edit errors.

Agencies should monitor their AR receivable deposits by viewing the query WI_AR_ITEM_PAY_NOTPOSTED_TO_GL to ensure the correct dollar amount has posted.

Agencies should monitor their AR direct journal deposits by viewing query WI_AR_DIRC_JRNL_DEP_NOPOST_GL2 to ensure there are no budget errors.



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Agencies must enter the accounting for deposits before sending them to the SCO.

Agencies should ensure deposits are in balance before sending them to the SCO.

Agencies should ensure check deposits are sent to the bank promptly.

If agencies combine multiple STAR transactions with one bank transaction or multiple bank transactions with one STAR transaction, the SCO needs to be notified. These notifications should be sent via email to DOACashReceipts@wisconsin.gov.

Agencies should enter deposits for wires and/or ACH’s once they have been notified by the SCO.