Money Collections

GENERAL DESCRIPTION: This procedure applies to all money collections (cash, checks), including money donations, received by CESD.

PRIMARY RESPONSIBILITY: Chief Financial Officer

REFERENCE OR AUTHORITY: Board Policy DBA—Budgeting System

PROCEDURAL STEPS:

1. The program employee assigned to accept cash for supplies or services shall be allocated three-part pre-numbered receipt books by the Fiscal Services Office.

2. The employee will sign the receipts and be responsible to record each receipt issued, including voided receipts.

3. After completing the receipt, the white copy will be given to the customer. The yellow receipt copy and monies will be given to the Fiscal Services Office, using a yellow deposit envelope. The deposit envelope shall contain a list of receipts and the total deposit amount.

4. If the money collected is a donation and the donor wishes a donation letter, the program employee will forward to the Superintendent’s Office the donor’s name, address, purpose of monies, if any, and the donation amount. The superintendent or designee will send a donation letter to the donor and copies to the program employee and the department director.

5. At a minimum, receipts and monies shall be submitted to the Fiscal Services Office by Friday of each week. For weekend workshops/seminars, the receipts and monies shall be submitted to the Fiscal Services Office on the first work day following the activity.

6. The Fiscal Services Office will reconcile the yellow copies with monies and the assigned receipt numbers, make the deposit, and record monies to the appropriate account.

7. The pink copies will remain in the deposit book along with white, yellow, and pink copies of voided receipts.

8. Completed deposit books will be sent to the Fiscal Services Office and retained for five years.