

Business and Operations

CASH/CHECK REVENUE COLLECTION

SR 3260.01

Purpose:To provide a process for receiving cash and/or checks by the County Office.

Timeline:Immediately upon receipt of cash and/or check.

PROCEDURE:

1. All mail containing checks will be opened and checks will be receipted by the Administrative Receptionist in the Master Receipt book. Distribution of Official Receipt:
 - White copy for customer if requested
 - Green copy official copy kept in receipt book
 - Yellow copy County Auditor
 - Pink copy back up copy for Business Services
2. No checks or cash will be accepted by any department at River Center.
3. Any person wishing to pay for registration fees, materials or supplies **MUST** do so with the Administrative Receptionist.
4. Teachers or workshop coordinators at River Center who need to collect funds/revenue from students or participants **MUST** use a prenumbered receipt book. The revenue and receipts must be submitted to the Administrative Receptionist the day revenue is collected.
5. When revenue is collected by someone in the field (not at River Center), the receipts and revenue **MUST** be submitted to the Administrative Receptionist within two (2) working days from the date the money was collected.
6. A copy of the pre-numbered receipts should be kept by the department turning in the revenue.
7. Reconciliation should be made before revenue is given to the Administrative Receptionist. Total dollars collected **MUST** equal the total of the consecutively numbered receipts. Attach an adding machine tape to the receipts and an adding machine tape to the money. The budget code should be written on the tapes.
8. The Administrative Receptionist will give the person or department a master receipt that will equal the total of all the various official receipts collected.
9. Any **VOIDED** receipts must be included with those given to the receptionist.
10. Each department should verify monthly financial reports to ensure revenue has been credited to the proper program and account. Contact Business Services if you have any problem with this verification or the accounting of master receipt numbers.
11. All receipt books will be audited and reconciled to the financial reports each year by the independent auditor.

MENDOCINO COUNTY OFFICE OF EDUCATION

Date Adopted: 03/01/2003

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