

Receipting Procedures Cash & Checks

Presented by: Jamie Brown
Director of Accounting & Payroll
May 31, 2006

Pre-numbered Receipts

- Must be dated and issued in sequential order to account for all receipts issued and all money collect.
- Always use Pre-numbered Receipt Books.
- They can be ordered from the Warehouse Stock #200.
- Only one receipt book will be maintained at any time.
- A Master Log Sheet listing the receipt books with numbers, dates and who assigned to must be maintained.
- Store Receipt Books in a Locked or Secured Area.

Pre-numbered Receipts (cont.)

- Never void receipts and refund money.
- Refunds must be processed through the Accounts Payable Department.
- Never use funds collected as Petty Cash.
- Cash received should never be used for other purchases within the department or site.
- All receipts must clearly indicate the name and payee, the account code, the amount, the date, cash or check, and any other pertinent information.

Pre-numbered Receipts (cont.)

- All funds received must be deposited in tact and sent to the district office to be deposited in the county treasury or handle through the ASB office.
- Deposit Advise Forms must note the receipt numbers that the deposit is for. (i.e. 1000-1025)
- Cash and checks should be turned into the A/R clerk daily. The A/R Clerk will secure all funds in the safe.
- Never take cash/checks home or leave money/checks in an unsecured location.

Pre-numbered Receipts (cont.)

- Never leave deposit in the office over the weekend.
- All checks must be made payable to Santa Ana Unified School District (SAUSD).
- Verify checks received are signed by the maker. If the imprinted name on the check does not correspond to the payee, a notation should be made on the lower left hand corner of the receipt number. Checks must have Name, Address, Phone Number.
- All Checks must be no older than 6 months or time indicated on check. (Stale Dated Checks)

Pre-numbered Receipts (cont.)

- Checks/Cash set to the A/R Clerk must be reconciled to the receipts attached. In the event the deposit is adjusted the A/R clerk will notify the department of the change.
- Checks/Cash sent to the A/R Clerk must always have the correct account code listed on the receipt.

Receipt Distribution

- Original copy to payee (White)
- Pink Copy to the Account Receivable Clerk (Martha Alejos) with the check/cash for deposit.
- Yellow Copy to remain in the department in the file.
- Green Copy is the permanent retention copy. This must remain in sequential order for audit purposes.