CASH RECEIPTS (ACC-W030)
Sacramento City Unified School District

1.0 SCOPE:

1.1 This work instruction applies to collection and deposit of cash receipts.

2.0 RESPONSIBILITY:

2.1 Fiscal Services Technicians II

3.0 APPROVAL AUTHORITY:

Approved signature on file

3.1 Accounting Services Supervisor

4.0 DEFINITIONS:

4.1 Cash Receipts – cash and checks, including collections received from sites, Employee Benefits, Cafeteria, and outside vendors.

4.2 Escape – District's financial software

5.0 WORK INSTRUCTION:

5.1 Daily:

    5.1.1 Sort cash receipts into the following categories:

        5.1.1.1 County Treasurer (All receipts except for personal checks and cash, which is not accepted by the County Treasurer)

        5.1.1.2 Bank of America (Cash, personal checks, and miscellaneous site receipts)

        5.1.1.3 West America (All Cafeteria Receipts)

    5.1.2 Run an adding machine tape to verify balances

    5.1.3 Provide all cash receipts to a second Fiscal Services Technician II to perform the following tasks:

        5.1.3.1 Verify appropriate budget codes for each receipt using budget code listing

        5.1.3.2 Copy checks and match to supporting documentation

        5.1.3.3 Record the first sort for County Treasurer in the cash receipt module in Escape and print for supporting documentation

        5.1.3.4 Record the second sort for Bank of America in the cash receipt module in Escape and print for supporting documentation

        5.1.3.5 Record the final sort for West America in the cash receipt module in Escape and print for supporting documentation

        5.1.3.6 After all entries are completed, view the cash receipts report in Escape and compare with actual deposits for accuracy

        5.1.3.7 File all receipts in the department's vault

5.2 Weekly:

    5.2.1 Print the cash receipts reconciliation report in Escape

    5.2.2 Gather the weekly receipts and reconcile them to the Escape report

    5.2.3 Total the checks for the County Treasurer and Bank of America bank deposits in Excel spreadsheets to include with the deposits

    5.2.4 Endorse the checks

    5.2.5 For the County Treasurer deposit, return receipts to first Fiscal Services Technician II who:

        5.2.5.1 Prepares Sacramento County Office of Education SACS Accounting System Transfer Voucher and County of Sacramento Deposit Permit

        5.2.5.2 Places deposit in an envelope with the Excel spreadsheet and two copies of the Deposit Permit

        5.2.5.3 Returns the deposit envelope to the second Fiscal Services Technician II

        5.2.5.4 Files supporting documentation in weekly file cabinet

    5.2.6 For the Bank of America deposit, place in a sealed bank bag with a bank deposit slip, Brinks deposit slip, and the Excel spreadsheet. File supporting documentation in weekly file cabinet.

    5.2.7 For the West America deposit, place in a sealed bank bag with a bank deposit slip. Give supporting documentation to Fiscal Analyst II.

    5.2.8 Provide deposits to Brinks Bank Security Service pick-up

5.3 Monthly:

    5.3.1 Transfer Bank of America deposits to County Treasurer

        5.3.1.1 Write a Bank of America clearing account check in the amount of the Bank of America deposits made two months previously

        5.3.1.2 Deposit the check in the County Treasurer.

6.0 ASSOCIATED DOCUMENTS:

6.1 Cash receipts Escape reports

6.2 Budget code listing

6.3 Excel spreadsheet supporting check deposits

6.4 County of Sacramento Deposit Permit

6.5 Sacramento County Office of Education SACS Accounting System Form

6.6 Bank deposit slips

6.7 Brinks deposit slip

7.0 RECORD RETENTION TABLE:

Identification	Storage	Retention	Disposition	Protection
Supporting documentation (copies of checks, cash receipts reports)	Accounts Receivable file in Accounting Services	2 years	Discard as desired	Secured area

8.0 REVISION HISTORY:

Date:	Rev.	Description of Revision:
12/03/04	A	Initial Release
3/31/08	B	Updated work instructions and updated associated documents

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