

# SCOTTS VALLEY FIRE PROTECTION DISTRICT



<b>STANDARD OPERATING PROCEDURES</b>	<b>ARTICLE: I</b>	<b>SOP: 1210</b>
	<b>SECTION: 1200 FINANCE</b>	
	<b>SUBJECT: CASH HANDLING AND DEPOSITS</b>	
<b>DATE APPROVED:</b>	08/27/2009	
<b>APPROVED:</b>	<i>Melvin P. M. [Signature]</i>	

**Purpose:** To identify the cash handling and deposit procedures of the Scotts Valley Fire Protection District (SVFPD).

**Scope:** This procedure addresses the process for cash handling and making deposits.

**Introduction:**

The term “cash” as used in this SOP, refers to all over the counter coin, currency, checks, or money orders received. The overall cash policy of the SVFPD is to institute controls and procedures to:

- Ensure the physical security of cash
- Issue pre-numbered receipts for all cash received
- Deposit cash with the County of Santa Cruz Treasurer for the SVFPD
- Reconcile receipts with deposits to verify accuracy
- Provide separation of duties with checks and balances

**Procedure:**

Cash Receipts

1. Each employee involved in cash handling operations assumes the responsibility for full and true reporting of all funds received.
2. All cash received must be stored in a locked drawer or box and kept secure at all time.
3. A three-part, pre-numbered SVFPD receipt must be issued for all "over-the-counter" collections of cash. The white original copy is given to the payee, the yellow copy is attached to the payment for deposit and the pink copy is kept in the receipt log book. All voided receipts must be retained.
4. The pre-numbered receipts must include the following information:
  - Date
  - Received From/Address
  - Dollar Amount Received
  - Purpose (*include application, APN, invoice #, permit # etc.*)
  - Account (*amount paid and balance due*)
  - How Paid (*include check #*)
  - Signature of District Employee Receiving Funds

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5. All checks should be made payable to “Scotts Valley Fire Protection District.” Immediately upon receipt, all checks and money orders must be restrictively endorsed, by stamping them with “For Deposit Only to the SVFPD”.

## Deposits

1. All cash must be deposited at least weekly with the County of Santa Cruz Treasurer, 701 Ocean Street, Santa Cruz.
2. The pre-printed County of Santa Cruz Affidavit and Record of Deposit (AUD-36) must include the following information:
  - Funds Collected By (*SVFPD*)
  - Total Amount
  - Date
  - Prepared By
  - Head of Department/Department Approval
  - County TC Code (*050 revenue/083 expenditures*)
  - Description (*include receipt #*)
  - Amount
  - Index
  - Subobject
2. The County of Santa Cruz Treasurer must handle cash in compliance with County of Santa Cruz policy and procedures.

## Reconcile Receipts

The receipt log will be reconciled with the County of Santa Cruz Affidavit and Record of Deposit to verify all cash received has been deposited.

## Separation of Duties

1. The SVFPD procedure handling cash is to separate, to the extent possible, all duties relating to cash handling. A system of checks and balances is established in which tasks are performed by different individuals in order to assure adequate controls.
2. The Fire Chief or designee will review the SVFPD accounts on a regular basis. The Fire Chief will receive weekly budget reports of all accounts and may also access the accounts and transactions on-line.