

SCOTTS VALLEY FIRE PROTECTION DISTRICT



STANDARD OPERATING PROCEDURES	ARTICLE: I	SOP: 1210
	SECTION: 1100 PERSONNEL	
	SUBJECT: FUND COLLECTION AND DEPOSITS	
	DATE APPROVED: 11/18/2020	
APPROVED:		

Purpose: To identify the receipt of funds and deposit procedures of the Scotts Valley Fire Protection District (SVFPD). This procedure is to institute controls to:

- Ensure the physical security of funds
- Issue pre-numbered receipts for all cash received
- Deposit funds with the County of Santa Cruz Treasurer
- Reconcile SVFPD Revenue Status Sheet with County Revenue records
- Provide checks and balances for handling funds


Scope: This procedure addresses the processes for collecting funds and making deposits.

Definitions: The term 'funds' as used in this SOP refers to all coin, currency, checks, or money orders received.

Procedure:

Cash Receipts:

1. All employees involved in the collection of funds assume the responsibility to report all funds received accurately and honestly.
2. All funds received shall be stored in a secure, locked area.
3. A three-part, pre-numbered SVFPD receipt shall be issued for all "over-the-counter" collection of funds. The white original copy is given to the payee, the yellow copy shall be attached to the payment for deposit records, and the pink copy is kept in the receipt log book. All voided receipts should 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.*)
 - Amount (*amount paid/balance due*)
 - Method of Payment (*include check #*)
 - Signature of SVFPD employee receiving funds.
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 with "For Deposit Only to SVFPD".

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Deposits:

1. All funds received shall be deposited weekly, or as needed, to the County of Santa Cruz Treasurer located at 701 Ocean Street, Santa Cruz.
2. All funds received for deposit shall be entered into the Record of Deposit form and signed by a Chief Officer.
3. Upon Chief Officer approval, the deposit shall be keyed into the County Financial Program. A Set Proof Listing shall be generated to ensure the deposit balances. Both the Set Proof Listing and the Affidavit shall be uploaded and attached to the deposit claim.
4. The Record of Deposit Form with all funds attached will be brought to the County of Santa Cruz Treasurer along with a second copy including the Affidavit and Set Proof Listing to be stamped by the Treasurer and retained for SVFPD records.
5. Once the deposit process is complete all funds deposited shall be recorded in the SVFPD Status and/or Revenue Spreadsheets.

Reconciliation of Funds:

The SVFPD Revenue Spreadsheet shall be reconciled with the County of Santa Cruz Revenue Balances to verify all funds received were deposited.

Separation of Duties:

1. The SVFPD procedure handling funds is to separate, to the extent possible, all duties related to receiving funds. A system of checks and balances is established to assure adequate controls.
2. The Fire Chief or designee will review the SVFPD accounts on a regular basis.