

**LOS ANGELES COUNTY COLLEGE OF NURSING AND ALLIED HEALTH  
EDUCATIONAL RESOURCE CENTER  
POLICY & PROCEDURE MANUAL**

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Subject: <b>CASH CONTROL: COLLECTION, DISBURSEMENT AND SECURITY OF FEES</b>		Original Issue Date: November 1999	Policy #: <b>150</b>
		Supersedes: September 27, 2018	Effective Date: March 25, 2021
Individuals / Committees Consulted: ERC Student Support Service	Reviewed & Approved by: College Governance	Approved by:  Director, Educational Resource Center (Signature on file)  Provost, College of Nursing & Allied Health (Signature on File)	

**PURPOSE:**

To ensure all cash collected by Educational Resource Center (ERC) staff is recorded, reconciled, secured, and deposited in a standardized manner

**Definition:**

Cash is defined as currency, coins, and checks.

Sources of cash collected include:

- Lost material charges
- Late fee for overdue material
- Photocopy charges
- Fees from non-Los Angeles County personnel for selected classes/programs.

**POLICY:**

Cash collection and deposit process adheres to Los Angeles County Fiscal Manual: Internal Control Certification Program.

All cash is secured in a locked environment accessible only to designated personnel.

**PROCEDURE:**

**Cash Count and Security**

Designated ERC staff:

- Counts all cash each morning before opening for business
- Records the following cash amount on the Daily Cash Count Form Addendum 150-A:
  - Petty Cash
  - Fines (i.e. lost/overdue books/journals/modules/videos)
  - Education Fees (for continuing education classes)/Duplicate Certificate
  - Photocopy charges
- Secures cash in locked environment
- Maintains cash count records in cash control files for seven years.

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**COLLECTION, DISBURSEMENT AND SECURITY OF FEES**

ERC Director submits an annual financial statement to the Provost, specifying monies transferred to the Office of Educational Services (OES) for deposit to the Cashier's Office.

Overdue/Lost Books/Journals/Modules/Videos, and Photocopy Fees

ERC staff/Designee:

- Records collected fines/replacement costs and photocopy fees
  - Records date, amount, name of payee, type of material (e.g.: overdue book fine) on receipt
  - Signs receipt
  - Gives original receipt (white copy) to payee
  - Maintains duplicate of receipt (yellow copy) for record keeping
- Instructs payee to make checks payable to LAC+USC Medical Center
- Prepares cash for transfer to designated OES staff for deposit to the Cashier's Office
- All deposits are recorded on the Transmittal Form prior to transfer to OES:
  - ✓ Enters receipt number and date from receipt book and type of fee (library fines, lost library material)
  - ✓ Totals the amount in checks and in cash and enters grand total
  - ✓ Signs transmittal form on "completed by" line
- Enters amount, date transferred, and initials on Daily Cash Count Addendum 150-A form for each category of money transferred to OES
- Deliver to designated OES staff:
  - Cash
  - Two copies of Transmittal form
    - ✓ Designated OES staff will sign and date transmittal form verifying amount and return one copy to the ERC Director/designee
- Files photocopy of signed transmittal form in ERC cash control file. Replaces OES signed form with cashier's signed form, when received
- Transfers cash at least weekly or when amount reaches \$500.00, whichever comes first.

Designated OES staff:

- Signs and dates transmittal form verifying amount prior to deposit
- Gives photocopy of transmittal form with cashier's signature to ERC after monies have been deposited.

Education Fees:

ERC staff/Designee:

- Records collected education fee
  - Records date, amount, name of payee, type of material (e.g.: BLS) on receipt
  - Signs receipt
  - Gives original receipt (white copy) to payee
  - Maintains duplicate of receipt (yellow copy) for record keeping
- Instructs payee to make checks payable to LAC+USC Medical Center
- Prepares cash for transfer to designated OES staff for deposit to the Cashier's Office
- All deposits are recorded on the Transmittal Form prior to transfer to OES:
  - ✓ Enters receipt number and date from receipt book and type of fee (education fee)
  - ✓ Totals the amount in checks and in cash and enters grand total

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✓ Signs transmittal form on “completed by” line

- Enters amount, date transferred, and initials on Daily Cash Count Addendum 150-A form for each category of money transferred to OES
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  - Cash
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**PROCEDURE DOCUMENTATION:**

Daily Cash Count form-150 A

Record of Deposit receipt book

Library Fines/Duplicate Certificate and Education Fees receipt book

Deposit transmittal form

**REFERENCES:**

Los Angeles County Fiscal Manual: Internal Control Certification Program

College Policy #150: Collection, Disbursement and Security of Fees

OES Policy #150: Cash Control: Collection and Deposit

**REVISION DATES:**

November 1999

January 13, 2005

September 9, 2010

April 18, 2013

September 27, 2018

March 25, 2021