

Moore County Schools Receipt Book Guidelines (Rev. 8/10)

The purpose of the pre-numbered receipt book is to improve the accountability of funds collected by each school employee. These guidelines are consistent with NC General Statute 115C-445. Per NC General Statutes, school employees are required to deposit receipts daily with the school treasurer/bookkeeper.

1. A receipt should be written to **EACH INDIVIDUAL FOR ALL FUNDS** collected.
2. All receipts written should be complete. When receipts are written for collection of funds, receipts should include at a minimum:
 - a. The name of individual who paid money.
 - b. The dollar amount.
 - c. A **written description** (provide as much detail as possible) of payment.
 - d. Note if funds were cash or check.
 - e. Include check # - (if you have the new receipt books you will see a place for 4 check numbers – if more than 4 checks attach itemized check listing)
 - i. Must have a current phone number (if not, write one in).
 - ii. If parent's name differs from student, please put both names.
3. When a receipt is voided you must void **ALL** copies of the receipt. After you void, maintain the receipt in its original form in the receipt book.
4. **DO NOT CHANGE ANY PORTION OF A RECEIPT AFTER** the original copy has been given to the individual who paid. If you need to correct the receipt, get the original back from the individual, **VOID THE ORIGINAL RECEIPT** written and re-issue another receipt. When receipts are altered, questions arise around actual funds collected.
5. Use receipts in sequence order. Do not skip around in the receipt book.

Ask that checks be made out for amount of fee owed.

Distribute copies as follows:

White Copy Individual who pays

Yellow Copy Attach to a completed "Analysis of Deposit" form with money collected—must match the amount of cash & checks turned in.

Pink Copy Permanent copy to remain in book

Treasurer will receipt funds collected and return a printed receipt to you, which you will immediately staple to the back of the last pink receipt in your receipt book. (Please see your school treasurer if you have questions).

Receipt books are due back to the school treasurer at the end of the school year.