

City of Mitchell
Community Services Department
300 W 1st Ave.
Mitchell, SD 57301

STANDARD OPERATING PROCEDURE

Approved by the Community Services Advisory Board 9/9/21

Title: ACCOUNTING FOR REVENUE AND EXPENSES	Department Offices: Palace Transit, Mitchell Volunteer Program, Adult Nutrition & James Valley Community Center
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1. ACCOUNTS RECEIVABLE
 - 1.1 Cash or checks received are distributed and signed off by the appropriate department. Each invoiced check is logged into the computer software and recorded on each invoice. All money received is to be deposited in that day's deposit by 3:00 p.m.
 - 1.1.1 Daytime Palace Transit cash is counted by office staff and bus operator. After each shift a money count slip is completed and signed by both parties.
 - 1.1.2 Weekend and evening Palace Transit cash is collected by the Bus Operator and deposited with a money count slip in the bus operator's office. The Operations Supervisor and/or Dispatcher collects the money, and the money count slip is signed off by the Operations Supervisor and/or Dispatcher.
 - 1.1.3 A Daily Account sheet is filled out by the Nutrition Site Coordinators daily for any money received. Cash noted on the Daily Account sheet is recorded on the Cash Receipt form and logged into the Nutrition Revenue Sheet by the Community Services Coordinator.
 - 1.1.4 The Community Services office staff will fill out a money count slip for any money received that day for the James Valley Community Center and/or Mitchell Volunteer Program. The money count slip will be signed off by a second office staff member.
 - 1.2 Cash or checks received by mail or courier are opened by either the Community Services Director or Operations Supervisor and recorded in logbook. The logbook is verified daily against deposit slips. All money received is to be deposited in that day's deposit by 3:00 p.m.
 - 1.3 Bank deposit sheets are picked up by the Administrative Assistant, entered onto bank deposit tracking form and sent down to City Hall to be logged. Once logged at City Hall, ad detail listing report is sent to the Administrative Assistant and Director to log into accounting software.

- 1.4 Bank deposits are completed by two staff members that day and are documented on the bank deposit tracking form daily. All money slips, EBT receipts, and credit card receipts are included with the bank deposit sheet. Any EBT or credit card transactions received after 3:00 p.m. will be included on the next day's deposit.
- 1.5 Any cash/check not deposited daily is locked in a locked cash box within a locked office.
- 1.6 At the end of each month, all books are reconciled with the City of Mitchell reports and bank statements.

2. ACCOUNTS PAYABLE

- 2.1 Invoices received by mail or courier are opened, date stamped and filed in the Administrative Assistant's office.
- 2.2 Every 2nd and 4th Tuesday, invoices are coded to the respective department, reviewed, and initialed by the Community Services Director or Operations Supervisor, and sent to City Hall to be approved by City Council.
- 2.3 Invoices are recorded by the Administrative Assistant in the Community Services Department accounting software and the expense reports are filed by month.
- 2.4 At the end of each month all payable reports are reconciled with City Hall's monthly report.

Cash Handling Office Staff:

Jessica Pickett – Community Services Director
Andrea Hamilton – Operations Supervisor
Amy Hurt – Community Services Coordinator
Wanda Graves – Administrative Assistant
Jacque High – Dispatcher
Vacant – Activities Coordinator