

CASH HANDLING

Safe cash handling will reduce errors and provide a strong audit trail. Use these accounting procedures when collecting, depositing and recording the collection of monies.

Each building or department's administrator should designate one person as a designated cash handler. This should be the same employee who prepares the regular bank deposits. All monies collected should be accounted for by that person.

Nutrition Services

Cafeteria monies are collected by Nutrition Services staff and then given to the cash handler for storage in the site's locked safe until picked up by the district's armored car service. The armored car manifest will serve as a record and receipt for these monies. Manifests should be initialed by the nutrition services staff and the site cash handler when the deposit is received by the site cash handler.

Schools and Support Sites

All monies collected, excluding nutrition services monies, will be recorded on a pre-numbered receipt (two or three part forms preferred), a group collection record or recorded on a cash register where available. Pre-numbered receipts may be requested from Print Services as a SchoolDude print services order, or purchased from any office supply store. If a receipt is filled out incorrectly, it shall be voided and retained in the file. Cash register tapes or charge card receipts may be substituted for written receipts where applicable.

When monies are collected by other than the designated cash handler, Group Collection form, shall be filled out by the collecting person and forwarded to the designated cash handler together with the monies collected. Upon receipt of the monies, the cash handler will issue a pre-numbered receipt form to the collecting person. All monies collected and recorded will be the personal responsibility of the individual making the collection. Monies should be turned in daily to the designated cash handler. Monies should be secured in a locked safe at all times.

No second party checks will be accepted.

Reasonable care should be taken by the cash handler to inspect paper money for counterfeit bills. Do not accept counterfeit bills. For help in identifying counterfeit bills, please see the Know Your Money web page located on the United States Secret Service web site at http://www.secretservice.gov/money_detect.shtml.

Deposits shall be made regularly to the district's bank account using the procedures in the [Receiving Cash/Checks on Site \(Deposits\)](#) section of this manual.

Bank deposits will be carried to the bank by the district's designated armored car service. In accordance with appropriate controls, and for their own safety, employees will not carry bank deposits to the bank.

All bank deposits and undeposited monies must be stored in a **locked** safe until picked up by the district's armored car service. Safes must be anchored down or secured in such a way that they cannot be easily removed.

Monies collected at APS stadiums will be delivered to a designated night drop by district security personnel, if after regular banking hours.