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Northshore schools and departments receive thousands of dollars for various activities each year. Cash represents one of the District’s most sensitive assets. These monies constitute public funds and must be handled according to state law and district regulations. The Washington Administrative Code states in part that all money, upon receipt, shall be transmitted intact to the District Depository Bank and then the County Treasurer. (WAC 392-138-115 and WAC 392-138-205). The District has interpreted “upon receipt” to mean daily deposits.

Due to its nature, there should be clear accountability for cash, both in its receipt for deposit and custodianship. The term “cash” includes currency, coin, checks, money orders and credit card receipts.

Employees are not allowed to open bank accounts or use personal bank accounts to process district money.

Cash should be recorded as soon as it is received. Initial record of cash received may be by pre-numbered district receipt, Class Receipt Log, cash register tape, point-of-sale system receipts, or receipt generated by IFAS, the district financial system.

**PRE-NUMBERED DISTRICT RECEIPTS**

Pre-numbered receipts should be used where no other record exists. District receipt books can be obtained from the Accounting Department. These receipts are sequentially pre-numbered and pre-printed with the district name. **Generic receipts are not acceptable.**

Receipt books are issued to a specific department, school or individual who becomes responsible and accountable for them. A school or department may assign a receipt book to a staff member for an entire year, if required. A record must be kept of each receipt book number series assigned to each staff member.

Receipts must be issued in numeric order. Receipts should be prepared in triplicate and distributed as follows:

- White copy (Original) – to person from who cash was received.
- Yellow copy – submitted by department/staff member to support cash received and/or sent to Accounting Department on a Transmittal Form.
- Pink copy – retained in the receipt book to maintain numerical sequence of receipts.

The “Cash” or “Check” box on the receipt **MUST** be marked to indicate whether money was in the form of cash or check. If a mixture of cash and checks is received, note the

amount of each on the receipt. All receipts should identify from whom the funds were received and the reason funds were received.

In most cases, an individual receipt should be written to each person from whom money is received. When small dollar amounts are being collected from many individuals, a separate Receipt Log may be used in lieu of individual receipts. A summary receipt is then written for the total of receipts recorded on the Receipt Log.

Each check should be endorsed immediately upon receipt with the district endorsement stamp, which includes the building, department and district name. Endorsement stamps can be obtained from the Accounting Department.

**Voiding Receipts:** All pre-numbered receipts should be accounted for including voided originals. Void or canceled receipts should be clearly marked (write the word "VOID" across the face of all copies) so they cannot be reused. The white original and yellow copy should be stapled to the pink copy in the receipt book. *Suggestion: Have a building administrator initial the voided receipt.*

**CASH REGISTER (BOOK FAIRS)**

All money received from sales must be run through the register. The amount of sale is rung into the register, and the cash received is entered into the register. The cash drawer opens and the proper change amount appears on the register. Change is counted in front of payee and handed back to the payee with cash register receipt. The original bills should not be put into the drawer until the proper change is counted back to the payee.

If payment is made by check, the check must be for the exact amount of the purchase including sales tax. **No change can be given for check overpayment.** Check should be endorsed immediately using the school's endorsement stamp and sale entered into the cash register. Cash register receipt is given to the payee.

At the end of each day running a "Z" tape will total out the cash register. The tape will show the total day's receipts summarized by account. The money in the till is counted and should match the amount on the "Z" tape. Any variance must be accounted for. A cash over/short notation should be made on the Cash Reconciliation form using the account code LL1220.2 for secondary schools and 0LL4000127.2209 for elementary schools (LL represents school location number). Any variance over \$6 must be investigated and corrected.

The original change fund amount should be removed from total receipts and locked in the school safe for startup funds for the next day. Cash, completed Cash Reconciliation form and "Z" tape should be taken to the office manager/bookkeeper for cash count

verification, entering receipt totals into their POS receipting system and deposit preparation. The POS receipt can be given to the individual bringing the daily receipts to the office.

**BI-TECH/IFAS RECEIPTING**

Northshore School District uses IFAS as our district financial system. The Cash Receipting module in IFAS is only used by locations within the District which do not have a point-of-sale (POS) register on site. All school buildings have a POS register.

Money collected during the course of the day is receipted into IFAS. A separate receipt is printed for each sale or group of sales. Procedures for processing cash receipts in IFAS are documented in the IFAS Procedures Manual.

All checks must be endorsed using the District endorsement stamp at the time of receipt. All cash and/or checks must be stored in a safe until entering receipts into IFAS.

The following information should be included on each IFAS cash receipt transaction:

- Name – name of person from whom you are receiving the money. From a parent, type their last name, first name/child's name. From a teacher, type teacher's last name, first name/class
- Receipt – control T or use pull down "Ctrl+T"
- Bank ID – DP
- Term – T
- Misc – type in code if desired
- Pay Type & Reference – type CA for cash and CK for check
- Units Price – type in dollar amount
- Account – enter the appropriate account number
- Object – appropriate object code
- Description – should reflect the event for which money is received

The receipt issued can be given to the person giving the money.

**POINT-OF-SALE REGISTERS**

Point-of-sale registers allow all money, ASB or General Fund, to be receipted through the same register. Point-of-sale registers allow ASB and General funds to be deposited together. The register receipts revenues to the proper fund and identifies receipts by code, individual or activity. The registers also offer a detailed transaction report or a summary report by account code.

Point-of-sale registers are installed at all secondary schools and elementary schools access the POS via remote desktop terminals. Both registers and terminals can process receipts quickly and summarize daily activity. Registers keep cash and checks secure in the cash drawer. Individuals using remote desktop terminals will need to secure cash and checks in the school safe. Each school has a point-of-sale instruction manual detailing opening day procedures, sales transactions, customer transactions, end-of-day procedures, etc.

Change funds should be established for each register. This can be accomplished upon completion of a Request for Change Fund form. The check must be payable to the change fund custodian. Change funds are to remain intact and stored in a safe when not in use. The Change Fund account must be closed out at fiscal year end by depositing the change fund amount back to the Change Fund account code. See section on Change Funds for detailed information. Cash and/or checks must be processed through the point-of-sale and reconciled (through the "End-of-Period" procedures) *daily*. No more than two persons are permitted in the point-of-sale area. Only one person may work out of the register at a time. If a back-up person takes over, they must log in as themselves. All cash must be processed through the point-of-sale using the following steps:

- Identify the customer.
- Determine applicable activity account.
- Enter the amount of sale.
- Count the cash.
- Enter the amount of money received. Be sure to designate cash or check or the appropriate mix. Checks received must be for the exact amount of the purchase.
- *Currency given to you by customer should not be put into the cash drawer until the transaction has been completed.* (This will alleviate any questions about the amount of money received.)
- Give customer the register receipt.
- Put money in drawer. Endorse all checks immediately upon receipt.
- Close the cash drawer. *The cash drawer should remain closed between transactions.*

Money collected from pop machines, ticket sales, book fairs, or school activity groups can be entered in total into the cash receipting system in use and the receipt given to the person delivering the money. Cash Reconciliation forms must be submitted and signed by person delivering the money. The money should be counted and verified by the bookkeeper in front of the person bringing the cash. See instructions for event ticket sales, and Pop Keeney gate receipts for further details.

Money collected in the classroom must be submitted on a Receipt Log listing names, amounts and whether cash or check. The funds collected must be totaled and signed by the person submitting the Log. The office staff should recount the money in the presence of the person submitting it, and initial the total on the form. The Point-of-Sale receipt will be issued to the person (teacher, etc.) and given to the staff member or placed in their staff box.

The Accounting Department will upload POS previous day's receipting into IFAS, the district financial package, allowing revenue to be recorded "real time."

### **AVOID BAD CHECKS**

In order to conduct business, checks need to be collected. Checks returned by the Bank for NSF or Account Closed will reduce your revenue. To help reduce bad checks, follow these five simple rules:

- The check writer's name, address and phone number should be printed on the check. If possible, get a physical home address, home phone and work phone.
- Write student name or ID number on check. This makes it easier to contact the bad check writer to collect money.
- Make sure the written and number amounts correspond on check.
- If possible, watch the check writer sign the check. If the name is illegible, have the check writer print their name below their signature.
- Do not accept checks not written to your school or Northshore School District.

Each check returned by the bank is charged a \$25.00 handling fee. Returned checks will be sent to Renton Collections, Inc. for further processing if the district is not reimbursed for the original check amount and the handling fee within thirty days. If a payor has two checks that have been turned over to collections, the district will put a block on a student's accounts. This block will prevent checks from being receipted by the district to the student's account. The district will continue to receive other methods of payment from the payor (cash, money order, and credit/debit card). Blocks can be lifted at the discretion of the district office. Contact the accounting department with questions regarding blocks on accounts.

**CASH-ON-HAND OVER/SHORT PROCEDURES**

Cash-on-hand must be balanced against the revenue reported received on either the IFAS Cash Receipting system or Point-of-Sale system. Any variance (over or short) must be entered into the reporting system to insure the receipts reported equal the deposit.

All over/short variances must be entered into the reporting system. If the variance is under \$6, receipt to over/short account code, LL1220.2 for secondary schools and OLL4000127.2209 for elementary schools and departments (LL refers to the school's location number). Any variance over \$6 must be investigated and corrected. If unable to determine the reason for the variance prior to closing and preparing the daily deposit slip, enter a transaction for the amount of the variance using the appropriate over/short account code.

Upon determining the reason for the variance, correcting entries can be made to remove the variance amount from the over/short account code. Contact the Accounting Department when correcting an Over/short as the accounts used in a correcting entry depend on the situation.

**Bi-Tech/IFAS Cash Receipting**

Any amount that is over or short is to be either corrected or entered into the appropriate Over/Short account. Any reported variance compared to the actual cash-on-hand at time of deposit must be corrected and entered into the CR batch prior to posting the batch.

**IMPORTANT: Your bank deposit total and your IFAS Deposit Slip generated, as part of the deposit procedures must equal.**

**Point-of-Sale**

Any reported variance from the POS cash reconciliation report compared to the actual cash-on-hand at time of deposit must be corrected and entered into the POS prior to completing the end-of-period procedures. Any amount that is over or short must be either corrected (if reason for variance is known) or entered into the POS using the Over/Short customer and applying to the Over/Short SKU. Use standard POS procedures for entering over/short transactions from your manual.

**IMPORTANT: Your bank deposit total and your End of Period Summary Report generated as part of the end-of-period procedures must equal.**

**TICKET SALES/GATE RECEIPTS**

Ticket sales and gate receipts include admission fees for sporting events, dances and plays where a ticket is issued instead of a receipt when payment is received. The following guidelines are to ensure the proper accounting and deposit of cash from ticket sales. No complimentary tickets may be given.

District employees wearing their district ID badge and agreeing to be “on call” to assist with security, disciplinary situations, and crowd control during home sports venues in football, boys/girls basketball and wrestling may sign in on a designated clipboard for each sporting event in lieu of purchasing a ticket. Employees who do not want to assume the responsibilities will need to purchase a ticket in order to attend an event. Family members do not qualify as employees and, therefore, must purchase a ticket for all events.

**Safeguarding Tickets**

- Tickets represent cash and must be safeguarded accordingly.
- Tickets must be secured in a locked safe or cabinet until issued to a ticket seller.

**Use Pre-numbered Tickets**

- Pre-numbered tickets must be used for all activities charging admission.
- Different colored tickets should be used for different admission fees.

**Issue Tickets**

- Prepare a Ticket Sales Reconciliation form for the tickets to be issued. Record the beginning ticket number(s), and purpose/event, and change fund amount issued for the ticket sales.
- Issue ticket seller the tickets, Ticket Sales Reconciliation form and change fund in a change box.

**Ticket Sales and Admissions**

- Two individuals should control admissions. One collects money and issues tickets; the other collects and tears tickets
- A reasonable distance between those collecting the money and those taking the tickets or entrance passes should be maintained
- Tickets must be sold in number sequence
- The ticket collector will tear the ticket in half, place the numbered half in a box and give the other half to the purchaser. Should the entire ticket be retained by the ticket collector, it would be necessary to hand stamp patrons, if they must leave the event area.



**Daily Sales Report**

- Count the money and complete the Ticket Sales Reconciliation form
- To calculate the number of tickets sold, take the ending ticket number minus the beginning ticket number plus one and multiple by the selling price
- Total ticket value should equal total cash collected minus the change fund. Explain any differences. Ticket seller must sign form.

**Completion of Event (During school hours)**

- Return all unused tickets, change fund, and receipts from ticket sales to office manager/bookkeeper with the completed Ticket Sales Reconciliation form.
- The office manager/bookkeeper verifies all tickets are accounted for the change fund has been returned intact and counts the receipts to verify the reported amount.

**Completion of Event (Not during school hours)**

- See section on Securing Cash from Evening and Weekend Events.

**TICKET SALES/GATE RECEIPTS – POP KEENEY**

**Ticket Booth Staffing**

There are two ticket-taking booths at the Pop Keeney Stadium, one each at the main gate and back gate. Ticket booths will be staffed with a minimum of two ticket sellers at all times, if the gates are open and operating.

Each booth may operate as many cash drawers (portable ticket cases) as they need depending on the number of the expected spectators. It is recommended each operating window have its own change fund for convenience, speed, and accuracy.

**Game Entrance Fees & Passes**

Prices for games should be clearly posted outside the ticket booths. The price for the games is the same no matter what time the spectator arrives. (No discount for coming in late or at halftime). As ticket sales wind down, windows may be closed to allow ticket sellers to organize the cash and begin counting cash/checks and reconcile the ticket sales to cash received.

KINGCO rules and regulations will be followed for sale and pricing of tickets and season passes. The principal or athletic director must approve any season passes in advance of printing. The passes must be pre-numbered, indicate the price of the pass, school name, and have a place for the individual pass holder's name to be printed using permanent ink.

A log of pass numbers must be maintained. All season pass funds collected at the school must be deposited daily.

District employees wearing district ID badge and agreeing to be "on call" to assist with security, disciplinary situations and crowd control may sign in on a designated clipboard for each sporting event in lieu of purchasing a ticket. Employees who do not want to assume the responsibilities will need to purchase a ticket in order to attend an event. Family members do not qualify as employees and, therefore, must purchase a ticket for all events.

### **Ticket Takers**

As spectators enter the stadium, ticket takers should take and tear the tickets in two. If they wish, they can give half of the ticket to the spectator, but at a minimum, they should keep half of the ticket. They should ask to see the ASB card for students without tickets. They should inspect passes to see that they are current, from the correct school, and signed.

### **Change Fund**

The Athletic Director or lead ticket seller at each school will make arrangements, in advance, with the bookkeeper to receive an adequate change fund. The change fund must be signed for using the Change Fund Authorization form.

The total change fund may be split among all ticket sellers at the game. As funds are distributed to the individual ticket sellers, they should count, verify, and sign that they will be responsible for the amount of change given to them.

All change should be handled carefully and be in the ticket box/till. If one ticket seller needs change, they should exchange \$20 or \$50 with another ticket seller for the combination of bills (\$1, \$5, or \$10's) totaling the amount exchanged. They should both count the money or do it slowly together. Ticket sellers must not take unspecified amounts of change from one box and place in another.

**Ticket Reconciliation**

Each ticket seller must prepare a Ticket Sales Reconciliation form indicating the number of tickets sold for each price of ticket and number of passes sold and calculate the total revenue anticipated. At Pop Keeney, the change fund is deposited with the gate receipts and it should be added to the gate receipts and included in the total deposit and reconciliation.

**Prepare Deposit**

A deposit slip can be prepared for each till or the tills can be combined into one deposit, depending on the volume of gate receipts. Deposit slips will be provided by the school bookkeeper. The deposit slip should be prepared in duplicate.

Plastic disposable moneybags are used for all deposits. Write the date, school name and total deposit amount for that bag on the outside of the disposable bag. If more than one disposable bag is needed for a deposit, in addition to the above information write bag 1 of 2 or bag 2 of 2 on each bag. Note: It is easier to write the information on the bag BEFORE you put the money in. Put the original deposit slip in the disposable moneybag with the cash/checks to be deposited so it can be read by the courier. After you put the money and deposit slips in the bag, flatten the top part of the bag, remove the tear-off receipt, pull off the sticky strip and seal the bag. It helps to be on a flat surface.

The lead ticket taker should notify security staff or police officer of the need to have ticket takers escorted to the safe room. The safe room is secured by police and security staff while the sealed deposit bags are dropped into the safe. Complete the Bank Bag Log Sheet and have security staff sign as witness. Sign the Bank Bag Deposit Log Sheet when dropping the deposit bags into the safe.

The lead ticket seller should see that the completed/reconciled Ticket Reconciliation form(s), the copy of the deposit slip(s), the tear-off moneybag receipt, and yellow copy of the Bank Bag Log Sheet is received by the bookkeeper the next school business day.

**STUDENT STORES**

Student stores sell a variety of supplies and products.

The following guidelines apply to all student store cash handling:

- Supplies and products for sale in the student store must be stored behind locked doors.
- Cash registers or cash boxes must be used in all student stores. Sales are to take place only when the store is open for business.
- No sales are to be made on credit.
- If your student store uses a cash register to record sales, all sales must be rung into on the cash register at the time of sale.
- If checks are accepted, they must have the name, address and phone number of the payee on the check.
- Checks can only be accepted for the exact amount of the purchase.
- Checks must be made payable to the school or district and endorsed immediately upon receipt.
- Cash in the student store register or cash box is NOT to be used for personal convenience (to make change or to cash a check when no sale has been made.)
- The store supervisor must document all over-rings or voids from the cash registers at the time of the transaction.
- All cash is to be counted at the end of each shift by a minimum of two people. An adult (preferably the supervisor) is to oversee the cash counting. After cash has been counted, a reconciliation form is to be completed and signed by the two people who counted the cash.
- All cash receipts are to be submitted to the office manager/bookkeeper by a designated person at the end of each shift. The office manager/bookkeeper, upon receipt of the cash receipts from the student store, should count the cash receipts in the presence of the person submitting the cash and issue a receipt from POS or give the money to the bookkeeper in a sealed bank bag.
- Cash shall not be retained in the student store when the store is not in operation. All change funds must be kept in the school safe after the student store closure. The register till/cash drawer should be empty and left open when student store is closed.

**SECURING CASH FROM EVENING AND WEEKEND EVENTS**

Never take receipts home, or store them in a classroom, file cabinet, etc. If the event coordinator does not have access to the main office after the event, the kitchen safe can be used to secure the deposit until the next school day.

**Prior to the Event** – School secretary/bookkeeper shall prepare the cash box as usual for the event coordinator. For kitchen safe access, the bookkeeper should check out the following:

- Locking Night Deposit Bag with key.
- Keys to the kitchen area where safe is located.

**Immediately Following the Event** – The event coordinator shall prepare the cash receipts for deposit as usual.

- If the money is counted and prepared for deposit, place the sealed plastic moneybag into the locking night deposit bag.
- If the money is not prepared for deposit, place it directly in the night deposit bag with a Cash Reconciliation or Ticket Sales Reconciliation form.
- The coordinator, escorted by security or another adult, should take the deposit to the kitchen safe.
- Complete the Kitchen Log Sheet. Enter date, mark “HOLD” under the deposit number, sign as depositor, and have the escort sign as the witness.
- Drop locked night deposit bag in safe’s top drop slot.
- Secure and lock all kitchen doors upon exit.

**Next School Day** – The event coordinator shall inform the office manager/bookkeeper there is a deposit being held in the kitchen safe.

- The office manager/bookkeeper shall remove the night deposit bag from the kitchen safe and sign and date the Kitchen Log Sheet under pickup signature.
- The event coordinator must report to the office manager/bookkeeper to return the night deposit bag key, the kitchen keys, the reconciliation form(s), and other cash receipting items.
- If the event receipts are not reconciled and sealed in a plastic disposable deposit bag, the coordinator must unlock the bag and count the money TOGETHER with the office manager/bookkeeper.

The office manager/bookkeeper shall receipt and deposit the event receipts.

**SECURING CASH AT NORTSHORE PERFORMING ARTS CENTER**

**For scheduling the Performing Arts Center and access to the office and ticket area, contact:**

**Hjalmer Anderson – 425-408-7163**

**Jay Christiansen – 206-930-8605**

Prior to the Event – High school bookkeeper shall prepare the cash box as usual for the event coordinator and include the locking night deposit bag with key or plastic disposable deposit bag. The drop slot safe in the Performance Arts Center ticket office is available to store deposits overnight. The high school bookkeeper will supply the combination.

**Immediately Following the Event** – The event coordinator shall prepare the cash receipts for deposit as usual.

- If the money is counted and prepared for deposit, place the sealed plastic money bag into the locking night deposit bag.
- If the money is not prepared for deposit, place it directly in the night deposit bag with a Cash Reconciliation form.
- Complete the Log Sheet. Enter date, mark “HOLD” under the deposit number, sign as depositor, and have another person sign as the witness.
- Remove the key after locking the night deposit bag. Drop locked night deposit bag in PAC’s safe’s top drop slot.
- Secure and lock Performance Arts Center doors upon exit.

**Next School Day** – The event coordinator shall contact the Performance Arts Center coordinator to make arrangements for access to the Performance Arts Center ticket office.

- The event coordinator or designee shall remove the night deposit bag from the safe and sign and date the Log Sheet under pickup signature.
- If the event receipts are not reconciled and sealed in a plastic disposable deposit bag, the coordinator or designee can count the money and prepare the deposit and seal into plastic bank deposit bag, or take to school site for deposit preparation.
- The plastic deposit bag may be taken to BHS kitchen (during normal operating hours) to be dropped into the slot of the kitchen safe. Sign the Kitchen Log sheet as the depositor and have one of the kitchen staff sign as a witness to the drop. It is recommended that event coordinator contact the BHS kitchen manager in advance as to drop off dates and time.
- **The event coordinator must report to the bookkeeper to return the night deposit bag, the reconciliation forms and other cash receipting items**

The bookkeeper shall receipt and deposit the event receipts into the POS.

**DEPOSIT PROCEDURES/SECURING CASH IN SAFES**

The district has distributed safes to each school. Every school should have at least two safes—one large double door safe with drop slot in the kitchen and one smaller safe in the office area. Each department should have access to a safe located somewhere on their campus.

Doors leading to the area where the safe is located must be locked at all times. Outside doors used for kitchen deliveries, which allow access to the kitchen safe, must be locked at all times. Buzzers should be available for use of delivery personnel.

Safes should meet district standards. Standards call for a safe with combination only, no keys. Safe must be secured and bolted down and located out-of-sight in a low traffic area.

Only school district money should be secured in school safes. No PTSA, Booster Club, Sunshine Funds, etc., should be located in safes on district property.

Although it is best to deposit money daily, this is not always possible. When cash receipts are left in the building overnight, they must be secured in a locked safe. Locked file drawers, even when behind locked doors, are not secure. Do not leave cash and checks in a locked file drawer overnight.

POS cash till drawers should be left empty and open at end of day.

**CHANGE FUNDS**

Change funds may be necessary when the collection of revenues require the use of additional cash for making change.

Schools requiring a change fund for certain activities may establish such a fund by completing a Request for Change Fund form. The check must be payable to the change fund custodian. An employee will be designated as the custodian of the change fund and is responsible for the security of the fund. **Do not hold back receipts to create a change fund.**

A Change Fund Authorization Form requesting amount needed should be given to the office manager/bookkeeper in advance of the event. All change funds should be handled carefully and be in a change box.

The change fund amount may be deducted from the total receipts for the event and kept in the school safe until another change fund amount is required at a later time. Another option is to include the change fund with the receipts (such as with Pop Keeney ticket sales) and deposit in total into the district depository account. Documentation must indicate the deposit of the change fund.

**BANK DEPOSIT PROCEDURES**

All monies collected are to be deposited intact, either directly into a General Fund or ASB fund depository account. "Intact" means the composition of total cash and checks received and receipted must match the total cash and checks deposited and the total deposit must equal the total of receipts issued. Intact also means that no funds should be held back from a deposit except for designated change funds.

Prepare deposit slips in duplicate using the district preprinted NCR deposit slips for your school or department. Run two adding machine tapes listing check amount and total or list individually on deposit slip. All bills should be facing the same direction, and rubber banded or strapped according to bank requirements. Coin should be rolled in appropriate denominations when quantity is sufficient if you are taking the money to the bank for night deposit. Do not roll coin if the driver is picking up the deposit.

**Food Service Kitchen Deposits**

- Checks and cash collected (minus change money) and bank deposit slip must be put in a plastic disposable moneybag.
- Release all air from the bag before sealing.
- Record date, location and deposit amount on the bag. Remove tear-off receipt strip and seal the bag.
- Record date and bag number on Kitchen Log and initial.
- Store moneybag in kitchen secured, locked safe until pickup by driver. At no time should money be left out and unsecured.
- Driver signs Kitchen Log Sheet at time of bag pickup
- Kitchen manager signs the Bank Bag Pick-Up Log Sheet completed by the driver and verifies the bank bag number is correct.

**School Deposits**

- Office or ASB bookkeeper completes deposit process and brings plastic disposable moneybag to the kitchen safe along with a person who serves as a witness.
- Second staff member initials Kitchen Log as witness to deposit drop and office/ASB bookkeeper signs Kitchen Log and drops deposit bag into kitchen's safe drop slot. Staff member initialing the log is not taking responsibility for the



accuracy of the deposit, just as witness of the drop of the sealed disposable moneybag.

- Deposits to be made over school breaks or holidays should be taken to the nearest USBank. Do not drop deposits into the kitchen safes as no courier pick up is scheduled over holidays or breaks.

**Northshore School District Business Services Procedure for Cash Receipting:**

When handling money, internal controls ensure resources are guarded against waste, loss and misuse. Basic principles of internal controls include: clear separation of duties and responsibilities; a secure area to hold deposits; written instructions; and independent verification.

Cash Handling:

One of three account technicians collects the mail from the mailroom. This job is rotated on a weekly basis between the three technicians. The cash receipting technician is not included in the rotation.

The mail is opened at the center work table located in the open business services area. All checks are endorsed at this time. All of the mail addressed to the cash receipting technician is opened at this time to look for checks and cash.

The checks and cash are logged into the Check Log notebook located on the cash receipting technician's desk.

This log includes:

- date check received
- payer name
- check number
- check amount
- initials of technician logging in the check.

The checks, including back up, are placed in the black pouch in the check log notebook.

Cash receipting technician physically puts the money in the district safe to hold overnight. Only the cash receipting technician and accounting supervisor have access to the combination to this safe.

The following morning all checks are receipted into the Bi-Tech system or POS system, as appropriate, by the cash receipting technician.

Deposit slips are prepared in duplicate – the white copy goes to the bank and the yellow copy stays on site. All funds (ASB, Capital Projects and General) are deposited in the General Fund depository account. A calculator tape is ran for all the checks received, the

tape is attached to the deposit slip, the total indicates the amount of the checks on the deposit slip and “see attached” is written on the slip. Alternatively, the checks can be listed individually on the deposit slip. Bank deposits are made daily by the cash receipting technician.

A receipt from a pre-numbered receipt book is written for anyone personally delivering money to the district offices. Only the official Northshore School District receipt books are to be used. The cash/check composition of the money received must be indicated on the receipt. The money shall be deposited intact, meaning the cash and check totals from the receipts exactly match the cash and check totals deposited.

Weekly the check/cash log is verified against the bank receipts and Bi-tech reports by the accounting supervisor.

Bank statements are reconciled by the following people:

- General fund statement – accounting lead
- Food service statement - food services technician
- Workers compensation – accounting coordinator
- Dental-vision – accounting coordinator
- Revolving fund – accounting coordinator

The bank reconciliations that are done at the accounting coordinator level are reviewed at the end of the year by the director of accounting. The reconciliations that are at the technician level are reviewed monthly by their supervisors.

**Department Deposits – Departments Not Located in Administrative Center**

Complete the deposit process. Fill out and sign the Department Bank Log Sheet. Store deposit bag in departmental safe until delivery to district safe.

Department Bank Log Sheet is given to Warehouse supervisor for verification and transfer of deposit bags to safe. Department and Warehouse supervisor keep a copy of Log Sheet for their records.

**Pop Keeney Gate Receipt Deposits**

- After all cash/checks/tickets have been reconciled and the deposit prepared, complete the Bank Bag Log Sheet for Pop Keeney receipts. Each bank bag number is recorded with the deposit amount for the bag and the ticket takers initials and printed name.
- Security staff will also sign the Bank Bag Log sheet as a witness and lead ticket taker will include the yellow copy of the Log Sheet with the Ticket Reconciliation Form and paperwork being returned to the bookkeeper.
- Security will escort the lead ticket taker with bank bags and the white copy of the Log Sheet to the safe in the main office at Pop Keeney..
- The lead ticket taker will sign the Transportation Bank Bag Log Sheet (see attached form) and Security will sign as witness. Leave white copy of the Log Sheet with the Transportation Bank Bag Log Sheet. Drop the deposit bag(s) into the drop slot of the safe.
- The District Field Coordinator of Pop Keeney delivers the deposit bag(s) from the Pop Keeney safe to the Warehouse each Monday following a game at Pop Keeney.

**District Driver Responsibility**

- At each school building, the driver will pick up the bank bag(s) from the kitchen manager. Bank bag(s) are to have been stored in the locked safe until time of arrival of driver for pick up.
- Driver will sign the Kitchen Log Sheet showing date and time of pick-up and log the bag number(s) on the driver's Bank Bag Pick-Up Log Sheet. Kitchen manager initials the driver's Pick-up Sheet verifying the correct bank bag number and pick up by the driver.
- Driver secures bank deposit bags in safe on truck and delivers to district safe.
- Driver's Bank Bag Log Sheet is given to district safe supervisor for verification, and transfer of deposit bags to safe. Both driver and supervisor sign log to transfer responsibility of each bag.

**District Safe Supervisor Responsibilities**

Transfer individual deposit bags into a larger deposit bag. AT Systems has a four-bag limit. Record on the front of each large bag the number of smaller bags inside.

Note on Bank Bag Log the consolidation bag number.

When the larger bag is full, seal, and record the total deposit amount on the large bag. Complete a daily receipt in the AT Systems receipt book. (See sample in book)

- Date
- District name and warehouse address \*\*
- Signature of supervisor completing receipt entries
- Delivery To – USBank, Seattle \*\*
- Contents – Cash/Checks \*\*
- No of Sealed Items – 1 (per line item)
- Serial number of Large Bag
- Total deposit amount in Large Bag
- Continue E through I for each large bag to be picked up by AT Systems
  - \*\* May be completed ahead of time

AT Systems estimated time of arrival is 1:00 – 3:00 PM Monday through Friday. Supervisor must meet the AT Systems driver at time of arrival, open safe, get signature of AT Systems driver on daily receipt, close and lock safe. AT Systems allows five minutes to complete the transfer of deposits.

Attach the yellow customer receipt copy to the bank bag log sheets that make up this deposit. File by date.

AT Systems will not pick up on bank holidays.

### **TRANSFER/SUBMIT DEPOSIT INFORMATION**

**POS Users** – After cash receipts have been posted into POS, send the following to the Accounting Department for reconciliation to bank statements The Accounting Department will keep these packets:

- Copy of bank deposit slip
- End of Period Summary report

### **LOSS/THEFT OF MONEY**

In event of a suspected loss (theft) of cash and/or checks, it is important that the following procedures be followed immediately:

- Notify the principal or supervisor
- Report the loss to the Accounting Lead in Business Services
- Report the loss to security
- Follow procedures for completing and filing the district Accident/Incident Report and Police Report, if needed

The above notification is a legal requirement.