
Site Cash Handling Procedures

At your site:

- Planning for cash handling is very important.
- Triplicate receipt books to record cash received are required.
- The white copy is for the customer, the yellow copy is attached to the cash/check and the pink copy stays in the receipt book.
- All cash/checks received should be issued a receipt immediately.
- Receipts must be kept in sequential order.
- All cash/checks should be kept in a locked safe.
- Cash/checks should not be kept in office/classroom drawers.
- Do not issue change from cash received unless cash box is used. Exact change should be required.
- Never issue refunds or reimbursements. All refunds and reimbursements should be processed by the business office.
- Checks cannot be cashed with funds collected.
- Never pay for expenses with cash received.
- All expenses/payments must go through established pre-approval processes.

Deposit Preparation:

- Deposits should be made on a timely basis. Weekly deposits should be made no matter the amount of cash/checks.
- Deposits should be made when cash exceeds \$100 or the end of the week, whichever comes first.
- Every deposit should be counted by two personnel.
- Balance cash/checks to the receipt book.
- Prepare a balance sheet. Balance sheets should be signed by both personnel.
- Complete deposits include the cash/checks, the yellow receipts and a balance sheet.

Deposit to Business Office:

- Deposits can be made at any time during normal business hours. If possible, please call Rebecca Alvarado ahead of time for large deposits.
- Deposits should include cash/checks, yellow receipts and copy of balance sheet.
- Business office will issue a receipt for all deposits.
- Never drop off deposits without receiving a receipt from business office staff.
- Keep receipt from business office with your copy of balance sheet.

Cash handling procedures are implemented not only to protect the cash but also the employees. It is not a matter of trust but a matter of protection.