CASH HANDLING:

Cash handling is a priority in a school office or district department whenever money is collected. This applies to all funds. All cash received from school sanctioned activities must be receipted, (by ticket sales, cash register tapes, point of sale register, receipt money collection form or district approved receipts) secured in the school safe, or deposited to the depository of the school district's banking institution. This is done immediately following the activity. Under no circumstances should money be taken home for safekeeping either by students or staff, nor stored in a classroom or car trunk, nor deposited to an individual's personal bank account.

General Cash Handling Responsibilities Are:

- To account for all money received by the school district.
- To provide safekeeping and handling of all school district money received.
- To disburse school district funds only for appropriate expenditures and to accurately document each disbursement.
- To maintain current and accurate cash balances under control of the school district.

GENERAL CASH DEPOSIT PROCEDURES

All Activities involving the collection of money through Fundraising, Student Sales, or Ticket Sales MUST BE PRE-APPROVED by the Building Administrator and Business Office and cash handling procedures must be reviewed. Ticket sales includes High School Football, Soccer, Basketball and Wrestling events.

Employees collecting money should use, if practical, pre-numbered receipt slips for all cash receipts. Regardless, a Summary of Cash/Checks Received should be used. Cash receipts should always be reconciled to cash deposits on the bank statement at least monthly. Receipt slips or the Summary of Cash Received Form should be completed when the cash is collected not when they are turned over for deposit. The Form should be turned in with the cash to the person designated to make deposits. A copy of the Summary of Cash Received Form should be kept by the preparer. A receipt or form should have:

- The date the cash was received
- The name of the remitter (Individual, Firm or Organization)
- The amount received
- The purpose the money was received
- Type of payment received (Cash, Check or Money Order)
- What the funds are going to be spent on
- Totals

When dollar amounts are being collected by teachers from many individuals the Summary of Cash Received form would be used instead of individual receipts. This list will come in handy if an event is cancelled and multiple refunds are needed or to track down checks returned for insufficient funds.

Refunds - Refunds should NEVER be made from cash receipts. If it is necessary to refund money to an individual who has paid a district payment, a Refund Request Form should be completed. This request should be accompanied by any documentation and sent to the Business Office to arrange for a check to be drawn from the proper fund and account.
Checks should NOT be accepted for cash or in amounts above the purchase price. (If a check from a parent comes to school with a student and is slightly higher than the purchase, you may give student change; however, you must note on the receipt the dollar amount of change given and reason why.)

All money collected is to be deposited intact directly into the 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 receipts or the total from the Summary of Cash Received. No funds should be held back from a deposit.

Schools will identify the staff to be responsible for cash handling procedures. This will include an employee and one administrator. Procedures should include "backup" for situations when the primary staff are absent, or unavailable. Class Advisors, Student Activities Club Advisors, Athletic Directors, Cafeteria Managers would be examples of employees responsible for cash handling.

Each school should store all cash in a commercial safe with access limited to a few (2 or 3) designated individuals. Cash should never be left unattended or in unlocked desk drawers or file drawers. Cash boxes and bank moneybags should be lockable. NOTE: The Senior High School will have a Night Deposit Drawer which is connected to a safe for after-hour deposits.

Schools will identify areas to be used for counting and handling funds with limited access and out of view of traffic.

Keys to vending machines, cash drawers, or moneybags should be locked in a secure place with limited access.

All thefts must be immediately reported to the Building Principal and the Business Office. They will determine whether police involvement is necessary. An immediate review will be performed to see what, if any, corrective actions should be taken.

All ticket duties will be separated into two functions with one employee performing only one function. The functions are: ticket sales and ticket takers. Any exceptions to this must be approved by the Business Office (Example: Some Athletic Events).

Bank Deposits - Except for Food Service, Bank Deposit Slips will be prepared by the Accounting Assistant, who handles all Cash Receipts in the Business Office, after the courier delivers funds to be deposited from the schools.

To help in the preparing deposits in the Business Office, all bills should be facing the same direction and match the deposit slip. Coins cannot be rolled by hand. They must either be rolled by bank or loose in a bag.

The Food Service Cafeteria Managers will prepare their school's daily deposits and maintain all backup documentation. The courier will pick up the Food Service bank bags and either takes them to the bank for deposit or deposits them in the night deposit facility.

The Business Office staff will periodically make site visits and review cash handling procedures. At minimum, they will meet with individuals having cash handling responsibilities to discuss procedures and provide additional training.

COURIER PICK-UP OF SEALED MONEY BAGS

General Fund (excluding Athletic Receipts), Student Activities, and Food Service deposits are picked up by the District courier. Athletic Receipts will be delivered to the Business Office by the Athletic Director. The following is the daily routine for pick-up of sealed money bags:

- If the school has deposits to make, the building secretary and food service staff must have deposit money in a sealed money bag(s) for all deposits in time for the courier pick-up. The Food Service deposit will have a deposit slip already filled out. Documentation should be included also.
The district courier will pick up the money bags at each location during his/her regular route.
Money bags will be issued to school secretaries, foodservice managers, and all Class and most Student Activity Advisors.
After picking up the sealed money bags at each building, the courier logs the bag numbers into a control sheet.
At the end of the daily building route, the courier delivers the sealed foodservice money bags to the main branch of the Quakertown National Bank for deposit. All other money bags will come back to the District Service Center and are either placed in a safe or given to Wendy Snyder, who handles Cash Receipts for the School District Business Office.
The courier’s daily control sheet of bank bag numbers taken to the bank should be given to Wendy in the Business Office. This daily control sheet helps in the unlikely event we need to track down a lost bag.

All funds collected MUST be adequately secured at all times. Keep cash in a locked safe. Call the Business Office if you need a safe at your location. Do not leave cash unattended; lock it up if interrupted during deposit/transmittal preparations.

Building/Department Administrators are responsible for ensuring the following occur:

- Changing safe combinations and collection of keys as personnel change.
- Limiting the number of people who have access to combinations and keys.
- Not storing cash in areas where general staff or students have access.
- Making bank deposits frequently and keeping cash in schools to a minimum.

Note: TPO or Faculty Money is NOT to be kept in a QCSD Safe.

NSF Returns/Re-Deposits:
If a check that you deposited turns out to be insufficient, the Business Office will notify you. It is your responsibility to track down the person who issued the check and receive cash or a money order as replacement.

Start-Up Money/Change Fund
A specified amount of money may be issued to locations needing to make change. An employee will be designated as the custodian of the change fund and is responsible for the security of the fund. Change funds must be authorized in advance. Do not hold back revenue receipts to create a change fund.

At the end of the school year, these funds are re-deposited in the originating checking account. General fund change is turned in to the Business Department. The funds are reissued at the beginning of the next school year, if still needed.

Athletic money may be issued for Athletic Events in order to make change. $200 per cash box will be available as follows:

- Football Ticket Sales- 3 Cash Boxes
- Winter Sports- 2 Cash Boxes

TICKET SALES FOR ATHLETIC EVENTS AND DRAMA PRODUCTIONS

- No complimentary tickets are to ever be given out except as directed by the School Board.
- Tickets represent cash and are to be treated with the same level of security as cash. Tickets should be kept in a safe and secure place.
- Must use pre-numbered tickets distinctly identified for each admission price using ticket rolls with a random starting number.
Tickets must be sold in number sequence.
Two individuals are needed to control admissions (unless an exception is granted by the Business Office):
  ➢ One person collects money and issues tickets
  ➢ One person collects and tears the tickets.
    ✓ Tearing the ticket prevents it from being reused.
    ✓ The numbered half of the torn ticket provides a means of reconciling receipts to money.

The two ticket workers together count money and complete a Cash Reconciliation Summary Form
(Athletic Director for High School Athletic events).
At the end of the event:
  ➢ Return unused pre-numbered tickets.
  ➢ Return the change fund.
  ➢ Complete a final daily Ticket Sales Report
    ▪ The Athletic Director will perform this function for High School Athletic events.

Students should never collect gate receipts or prepare bank deposits.

PROCEDURES FOR SUMMER CAMPS

All Summer Camps need to fill out a Camp Application showing estimated revenues, estimated expenses, a description of the camp, and receive approval from the Athletic Director, the Director of Facilities, and the Business Office.

Any camps held by outside organizations (example: Booster Club) would have to be approved by the Business Office and follow these instructions above in order to avoid being subject to Building or Field Usage Fees.