A. All deposits are to be made at Landmark Bank. Deposit books are available through the Business Services office. Deposits are to be made daily (see Board of Education policies DFE and DM in Appendix E).

B. When making deposits, use only one (1) prenumbered deposit per day. DO NOT USE multiple deposit tickets on the same date. For deposits with multiple checks, run a calculator tape of the checks. In the “List Each Check” section on the deposit ticket, write “See tape” and enter the total dollar amount of the checks. Include the calculator tape with the deposit. Deposit tickets will be a duplicate form (original to bank, yellow copy for building deposit file and must be scanned and attached to the cash receipt in BusinessPlus after the deposit is made). (See Appendix A).

C. Deposits are to remain intact; funds are not to be held back for petty cash purchases, cashing personal checks, etc. Checks received must be for the correct amount only.

D. On all checks deposited, a note should be made in the “Memo” section of the check as to what the check is for (i.e. Yearbook, Donations, Soda Fund, etc.). This notation will help in identifying where the check was deposited in the event the check is returned from the bank. All checks must be endorsed immediately upon receipt using the Columbia School District “For Deposit Only” endorsement stamp, provided by Business Services.

E. The school or department name should be written on the deposit ticket in the lower left section. DO NOT USE the lower right section, as this is where the bank will validate the deposit.

F. Deposits can be taken to Landmark Bank, or the deposit can be sent in a locked bank bag via armored services. Moneybags will be kept in a secure/locked location until ready for pickup. Bags will be given to armored services personnel by the designated school personnel and the transfer book must be signed by armored services personnel. The bag and validated deposit ticket will be returned to the school location through the school mail. Bank bags are available from Business Services. The keys for the bank bags are for the school/department use. DO NOT send a key with the bag to the bank. Landmark Bank has a master key for all Columbia School District bags.

G. The person designated to make deposits at each District location will need to enter the deposit (cash receipt) into BusinessPlus after the deposit is made and all documentation must be scanned and attached to the cash receipt (See Appendix A). The paper documentation should be retained at the school/department location for 30 days, then shredded.

H. Employees collecting money should use prenumbered receipt slips for all cash receipts. If it is not practical to use prenumbered receipts slips, the Cash Receipt Log (see sample) should be used. In both cases, cash receipts should be reconciled to cash deposits at least monthly. Receipt slips or the Cash Receipts Log should be completed when the cash is collected not when they are turned over for deposit. The Cash Receipts Log should be turned in with the cash to the person designated to make deposits. A copy of the Cash Receipts Log should be scanned with the deposit.
I. Schools will identify the staff to be responsible for cash handling procedures. Generally, this will include an administrator and one, or more, support staff employees. Procedures should include “backup” for situations when the primary staff are absent, or unavailable.

J. Each school should store all cash in the commercial safe with access limited to a few (2 or 3) designated individuals.

K. Cash should never be left out unattended or in unlocked desk drawers or file drawers. Cash boxes and bank moneybags should be lockable.

L. Funds will not be taken home by employees of the District for “safekeeping”. Funds should be turned in for deposit daily (see paragraph A).

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

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

O. All thefts must be immediately reported to the District’s Safety and Security Officer and to Business Services. An immediate review will be performed to see what, if any, corrective actions should be taken.

P. All events charging an admission will use prenumbered tickets, reconciled after each event, and reviewed and approved by a building administrator, independent of ticket sales.

Q. Ticket duties will be separated into two functions with one employee performing only one function. The functions are: ticket sales and ticket takers.

R. All money collected by District personnel (including for PTA fundraisers) should be deposited into the District bank account. Money should not be held back from deposits to be processed by a fundraising vendor.

S. Fundraisers should be approved by the building administrator and procedures should be developed before each fundraiser begins regarding how cash receipts will be handled and reconciled. Any questions regarding the handling of the fundraising monies should be referred to Business Services.

T. The Business Services staff will periodically make site visits and review cash handling procedures.

U. Business Services staff will meet at least annually with individuals having cash handling responsibilities to discuss procedures and provide additional training.
CASH RECEIPT LOG

<table>
<thead>
<tr>
<th>STUDENT NAME</th>
<th>ITEM/ACTIVITY</th>
<th>DATE</th>
<th>AMOUNT</th>
<th>CHECK #</th>
</tr>
</thead>
</table>

TEACHER: ___________________________  GRAND TOTAL: ___________________________