CASH HANDLING PROCEDURES
FOR ACTIVITY FUND CUSTODIANS

Mika Barton, Treasurer
Ext. 1646

Absolutely NO Petty Cash permitted at any time.

RECEIPTING

■ Before allowing teachers/sponsors to collect money from anyone, verify that your Activity Fund sub account budgets have been approved by the Board. The money your school is collecting must match the description given on the budget.

I recommend that you issue each teacher/sponsor a packet or binder for the year, that includes their cash receipt book, activity fund manual, “Cash Handling Procedures for Teachers/Sponsors”, blank treasury slips, etc.

■ Purchase prenumbered triplicate receipt books.
You will issue a receipt book to each teacher/sponsor who will be collecting money. Keep a log of the book numbers, teacher name, issue date and return date. You will log it back in at the end of the school year. You will submit the log, along with all other documentation, to the District Activity Fund Custodian at year-end checkout.

They must be in triplicate. The original goes to the student/parent etc. The 2nd copy is sent to you the finance secretary. The teacher/sponsor will retain the 3rd copy in his/her book to be turned in at the end of the school year.

■ Issue Treasury Slips to Teachers/Sponsors.
On page 33-34 of the Activity Fund Manual is a copy of a blank Treasury Slip for teachers to use when turning in money to the office. It contains the date, type of money, amounts, description and a signature. Anyone in the building who brings you money to be deposited needs to complete a Treasury slip and submit it with their deposit.

■ Obtain a prenumbered receipt book for yourself from the Treasurer at the BEST Center Finance Office.
It will be in triplicate. The original goes to the payor. The 2nd copy goes to the District Treasurer. Keep the 3rd copy in your book and save the book w/ all your other records. This book will be sent to the Treasurer at year end.

■ Receive Monies
Checks should be made payable to Muskogee Public Schools or to “your school” not an individual.

Do not cash checks.

Do not accept postdated checks.

**ALL** checks/cash received must be turned in to the finance secretary on a daily basis.

Cash receipts must contain: (see example attached)

- Date
- Received from
- Amount
- Description
- Sponsor/teacher receipt #’s (when applicable)
- How paid and how much (cash, check, money order)
- Account Number
- Your Signature

If you make an error on a receipt, do not erase or use “white-out”. Draw a single line through the error, and write the corrections above it. Initial the corrections. If you need to void one, write “VOID” on the original and all copies and staple all in the receipt book.

For cash collected under $5.00, teachers may use a student cash roster. (page 34 Activity Fund Manual) They may use something computerized, or something with their class list on it, as long as it contains all the same information as the example.

- **Receipting money from teachers.**
  Teachers must submit money, treasury slip, cash receipts (2nd copy) and/or cash roster to your office on a daily basis. Count the money in their presence. The money and all paperwork must reconcile. Issue a receipt to the TEACHER who will KEEP it and/or staple it in their receipt book, binder, folder etc.

**DEPOSITING**

- **Obtain a prenumbered deposit book from the treasurer.**

- **All money is to be deposited to the bank daily or by the end of the next business day if over $100.**
  If less than $100 on hand, you may keep it overnight in a **secure** place.
Deposit ALL money on Friday or before a holiday.

Receipts must match deposit slips.

Use the “Deposit Only” stamp on all checks deposited and on the front of the original and pink copy of the deposit slip.

Record the deposit on the computer system the day you make the deposit. See instructions on how to input to computer. (Cash Receipt Entry) Write allo batch # on our copies of the deposit slip but not the original that goes to the bank.

Send to the Treasurer the following:

1. Copy of cash receipts (yours)
2. Pink copy of the deposit slip
3. Copy of the bank receipt
4. Please staple all these together w/ deposit slip on top
   *All amounts must reconcile*

SAFEGUARDS

Notate deposit numbers and cash receipt numbers
When preparing a deposit, notate in your receipt book the total amount of the deposit and the deposit number. (see sample custodian receipts attached)

Also, notate on your deposit slip, your receipt number(s) that make up the deposit. (see sample deposit slip attached)

Maintain and keep all of the following for the auditors:
  - Cash receipt books
  - Cash rosters
  - Tickets (for dances, carnival, etc)
  - Documentation for beginning and ending ticket #'s (if used tickets)
  - Sponsor cash receipt books
  - Sponsor ledger sheet
  - Any other reconciliations or inventories
Example – Sponsor Receipts

- Payor
- Date
- Pre-numbered
- Nature of Collection
- Account code
- Signature
- Type of Collection

Example Receipts:

1. **RECEIPT**
   - **Date:** 1/3/13
   - **Payor:** Kendall Barton
   - **Amount:** $12.95
   - **Remark:** Books - Hunger Games
   - **Signature:** Marlene Moore

2. **RECEIPT**
   - **Date:** 1/3/13
   - **Payor:** Lynn Morris
   - **Amount:** $15.00
   - **Remark:** Books - Harry Potter 6-9
   - **Signature:** Marlene Moore

3. **RECEIPT**
   - **Date:** 1/4/13
   - **Payor:** Rae Ann Morgan
   - **Amount:** $25.00
   - **Remark:** Book Fair - Twilight Series
   - **Signature:** Marlene Moore

Notate when & Amt turned over to site AF custodian/secretary.
Example – Site Activity Fund Custodian Receipts

### Receipt 1
- **Date:** 1/3/13
- **Received From:** Marlene Moore
- **Address:** 389201 - 389202
- **For:** Book Fair
- **Amount Paid:** 60, 919, 1990, 90
- **Balance Due:** 1280

**Sponsor Receipt #’s**

### Receipt 2
- **Date:** 1/3/13
- **Received From:** Ruth Kelly Studio
- **Address:** One Hundred Twenty-Six 01-126
- **For:** School picture commissions
- **Amount Paid:** 60, 854, 1990, 90
- **Balance Due:** 1286

**Notate deposit amount & deposit #**

### Receipt 3
- **Date:** 1/4/13
- **Received From:** Marlene Moore
- **Address:** 389203
- **For:** Book Fair
- **Amount Paid:** 60, 919, 1990, 90
- **Balance Due:** 2510

### Receipt 4
- **Date:** 1/4/13
- **Received From:** Sharon Jones
- **Address:** 105677
- **For:** School fund
- **Amount Paid:** 60, 987, 1540, 90

**By:** Mary Barnes
Example – Deposit Slip