

### XIII. CASH HANDLING POLICY

- A. This policy describes the proper handling of all monies collected by Whitman County Library staff as well as petty cash procedures and reconciliation procedures. A clear cash handling policy is necessary to protect the staff from charges of mishandling funds and to facilitate fund recovery in the event of a crime.
- B. Collecting fund from patrons:
  - 1. Upon receiving funds from the public at the main branch in Colfax, the staff will immediately deposit the funds in the cash register under the appropriate fund number. At branches, the staff will put any money received from patrons along with receipts in an envelope and include in their next mailing to Colfax.
  - 2. Receipts shall be written for all fines, lost books and charges on their Library Account in Horizon. Payment of charges should be noted on their library account. Receipts for smaller amounts that include copies or using the fax machine are optional, but staff will write one upon request.
- C. Reconciliation:
  - 1. The cash register at the main branch in Colfax will be closed out at the beginning of the day by designated staff. They will count the money and reconcile to the cash register receipt. They will leave \$29.10 in the drawer, which was the beginning balance. The receipt and money will be taken to the business manager's office and locked in the desk drawer.
  - 2. Branches will send in their receipts and money to the Branch Supervisor every time they mail items to Colfax. The Branch Supervisor will reconcile the receipts, verifying payment in Horizon patron accounts. The receipts and money are kept in a locked drawer until given to the business manager.
- D. Deposits:
  - 1. The business manager will create spreadsheets for both cash register receipts and branch receipts, reconciling both. She will also prepare deposit slips to the Whitman County Treasurer's Office.
  - 2. Deposits will be made weekly, as a general rule.