

1 **Cash Handling and Activity Funds**

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3 Monies collected by school employees shall be handled and maintained in accordance with written
4 procedures, and internal controls, developed by the Superintendent, or designee. All monies collected
5 shall be receipted, accounted for, and directed without delay to the proper location of deposit. Any
6 employee who collects monies must maintain a receipt book on all monies collected. Employees are not
7 to accept monies they have not counted, verified, and receipted.

8 Money is not to be kept in a classroom overnight, or in an employee’s home or vehicle. Cash and checks
9 collected must be turned in to the campus secretary, or site administrator by the end of the day it is
10 collected. Money received and receipted shall be deposited in the bank within twenty-four (24) hours or
11 one banking day. Collected funds which are not deposited the same day shall be placed in the site
12 administration office or the central business office in a fireproof safe and deposited the next school day.
13 All activity funds shall also be subject to the twenty-four (24) hour deposit rule. All activity funds shall
14 be subject to at least an annual audit for compliance with state statute and regulation.

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16 No District employee may use cash or monies collected for any purpose except for deposit to the
17 appropriate account.

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19 Cash collected for a school-related purpose may not be used to “cash” personal checks, and no cash
20 advances are permitted.
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