

Financial – Operations & Internal Controls

All incoming revenue in the form of cash or checks will be processed through the cash register at the Circulation Desk.

All counting of cash receipts at the Circulation Desk cash register, or in Adult Services when emptying the print release station in the Computer Lab, will be done in the presence of two (2) staff members, if staff available. Cash breakdown receipts will be filled out and placed in the cash register when the funds are entered. The cash breakdown receipts will be sent to the Business Office in the daily envelopes with the cash and register tape.

PRINTING

PRINTING VENDING MACHINE IN COMPUTER LAB – COLLECTING CASH ONCE A WEEK

1. Before 10:00 am a staff member from Circulation or Youth Services picks up the key from Administration Office and signs log Staff member finds a co-worker in Adult Services to work with him/her
2. The two members open the vending coin box and remove the bills and coins
3. The money is counted in the Lab in view of the camera and a cash breakdown receipt is filled out and totaled
4. Key is returned to Administration and a copy is made of the cash breakdown receipt
5. Both staff members walk the money and the cash breakdown receipt to the Circulation Desk for deposit into the cash register using the PRINT key

COLLECTING COMPUTER PRINTING PAYMENTS AT THE SERVICE DESKS

Teen and Children's Desks

- No money should be exchanged at the service desks for printing
- The cost of the printing may be added to the patron record in Sierra or a print invoice filled out using the numbered receipt book
- One copy of the form stays in the department; the other goes with the patron to the Circulation Desk to pay for the printing. The receipt goes into the register to be sent up with the drawer receipts the next day.

Adult Services Desk

- If patrons have ones and fives or coins, they should be shown how to add money to their Iteam account at the vending machine set up in the Computer Lab
- If the patron does not have small change, they may go to the Circulation Desk to add money to their Iteam account.
- Staff at Circulation will take the money, use the Iteam software to record the transaction on the patron's iTeam account, fill out a numbered receipt and deposit the money in the cash register using the PRINT key. Change may be made from the cash register to give the patron.
- If change is not available in the register, the fee may be added to the patron's PALS account, with their permission. The amount will then be added to their ITeam account.

CASH REGISTER RECEIPTS

The Circulation Desk opens each day with a cash drawer in the register of \$50.00. The breakdown is as follows:

\$20.00 in singles	
\$25.00 in fives	
\$2.50 in quarters	
\$2.00 in dimes	
\$0.40 in nickels	
\$0.10 in pennies	Total: \$50.00

Extra cash in the amount of \$150.00 in various denominations is kept in a locked box in a locked drawer in the Circulation Work Office to be readily available to make change for the register.

AT NIGHT

Approximately two hours before closing, \$50 in the above denominations will be counted out of the register by two (2) Library Clerks, go into a designated box and be placed in the locked box in the Office. At close to closing time, the remaining monies will be counted by two (2) Clerks, the denominations recorded on a Cash Breakdown receipt and then the monies and the sheet are put in a plastic envelope that is placed in the locked box in the Office. The cash register is left empty for the night.

AT THE START OF THE NEXT DAY

The next morning the plastic envelope and closeout receipt are counted again by two (2) staff members together, if available, and the \$50 is returned to the cash register for the day. A copy is made of the end of the cash register tape and cash breakdown sheet and placed in the Log binder. Staff who counted the cash initial the Daily Cash Receipt Log. Shortages above \$1.50 in the closeout receipt will be brought to the attention of the Director.

1. Two staff members collect the two containers from the previous evening
2. They "Z" out the cash register and make a copy of the last part of the register tape and the cash breakdown receipt. (The copy of the register tape should include at least 2 transactions from the previous day and the "Z" totals)
3. The two staff members recount and verify the totals on the register tape and the seed money for the cash register drawer.
4. The seed money is placed in the cash drawer for the start of the day.
5. Once counting is complete, a staff member will bring the plastic envelope of cash to Administration.
6. The envelope must be handed to a staff member in Administration and the "delivery" log signed for that day
7. Staff in Administration will place the envelope in the safe until it is deposited

CHANGE BOX IN CIRCULATION WORK OFFICE

Circulation Staff is to reconcile the change box **daily** with another staff member present. Both employees sign a cash breakdown receipt that is delivered to their department head. The department head should independently count the box on random days.

COIN BOXES IN SAFE IN BUSINESS OFFICE

- Petty Cash and Change Boxes in the safe are to be **reconciled weekly** with two staff members present; the day of the reconciliations may vary.
- The Cash Breakdown Receipt will be filed in a binder kept in the Administration office, initialed by the 2 staff members
- The Petty Cash Reconciliation Worksheet will be printed, initialed by 2 staff members, and filed in a binder in the Administration Office

LIBRARY CHARGE CARD USAGE

- Staff needing to use the charge card for approved purchases should request the card from Administration staff.
- A log kept in the Administration office is to be filled out.
- The charge card should be returned in a timely manner.

INCOMING CHECKS

All checks from all departments will be processed through the cash register in the Circulation Department, except those for extremely large amounts, such as the tax check received from the school district. These checks will be brought to the Business Office the next day in the envelope with the cash register cash.

- **Once a week** - checks received in Adult Services for program fees are to be endorsed with the bank stamp, which is kept in a secure place in the office.
- Copies must be made of each check before being brought to the Circulation Desk for entry into the cash register under the PROG key
- A copy of the checks is delivered to the Business Office the same day as they are put into the cash register, along with a Program registration form.

Checks coming in through the mail

- Checks are endorsed and a copy made before being delivered to Circulation for entering into the cash register under the BUSIN key for most of them; donation checks are entered under the DONATIONS key

PATRON CHARGE CARDS

The library accepts payment of certain programs and services with charge cards. See the separate Credit and Debit Card Policy for details.

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