

Banks School District 13

Code: **DJ-AR**
Adopted: 9/9/96
Revised/Readopted: 7/10/00
Orig. Code(s): DJ-AR

Handling Cash/Purchasing Procedures

District Procedures for Handling Cash

1. Taking in Cash
 - A. When people give you cash or a check, you give them a receipt stating amount, what the money is for, fund to which the money is going and signed by the person accepting the money. If you do not have receipts, see the district office.
 - B. Checks should be restrictively endorsed immediately. If you do not have a stamp, see the district office.
 - C. No receipt should be thrown away. If a mistake is made, void the receipt and keep.
 - D. Bound copies (books) should be kept for auditor.
 - E. Copies given out by machine should be kept in order, put on prong fasteners and kept by month.
 - F. At the end of the month the amount you have in receipts should equal what you have deposited in the bank. If not...find the error. If you can't find the error attach a file memo to the receipt giving explanation for an audit trail.
 - G. If there is a consistent problem in reconciling, then it should pinpoint a problem in the procedure the employee is following.
2. Counting
 - A. Counting should be done by two people. One of the two may be a student.
 - B. When someone gives you money, count it and receipt it.
 - C. Tickets will be used for games. The starting number on the ticket should be recorded. The difference between the starting ticket and ending ticket should equal the amount of cash on hand. If you don't have these forms, see the district office. Attach form to deposit slip.
 - D. Tickets will be used for dances with the same procedure for recording of tickets. If you have a list of students, that will suffice.

- E. Money should not accumulate in the concession stand money box. The best procedure is to take the money daily down to change. After large events, the money should be taken out of the concession stand.
- F. Involve advisors and students in cash handling procedures to minimize secretaries' work.

3. Depositing

- A. Depositing should be done daily.
- B. No more than \$50 should be kept overnight without depositing it.
- C. Money should always be kept in vaults or safes, not in files, desks, etc.
- D. Teachers should not be keeping large amounts of money. It should be turned in to the office.
- E. Students should not be keeping large amounts of money collected.
- F. Carbon copy of deposit slip sent to district office for cafeteria fund depositing.

4. Reconciling

- A. Receipts and/or deposit slips equal cash deposited.
- B. Reconcile monthly with bank statement.
- C. A monthly report to supervisor with supervisor initialing reconciliation.

5. Projects Involving Cash Collection

- A. All money raising projects should go through the administrator for approval.
- B. As soon as the administrator approves the project, set up the procedures for collecting the money. Make sure the people who are handling the money are aware of the procedure and if possible, in setting up the procedures.

These procedures are not to cast aspersions on anyone's honesty. They are designed to avoid putting people in a position where there can be any questions raised. While some procedures cost some time at the frontend of the process, the amount of time saved looking for mistakes, lost funds, slips, etc., is well worth it.

District Purchasing

- 1. The purchasing, receiving, storing and distribution of necessary supplies, equipment and services for use in the educational program and for the various auxiliary services represent a significant expenditure in the school budget. These items are to be procured as efficiently and economically as possible.

2. The function of the purchasing office is to serve the educational program by providing the necessary supplies, equipment and services. The Board declares its intention to purchase competitively without prejudice and to seek maximum educational value for every dollar expended.
3. The acquisition of services, equipment and supplies is centralized in the district's business office, which functions under the supervision of the superintendent. The business manager shall serve as the purchasing agent, through whose office all purchasing transactions are conducted. Specific considerations include:
 - a. The business manager is appointed by the superintendent to serve as a purchasing agent. He/She shall be responsible for developing and administering the purchasing program of the district;
 - b. The purchasing agent (superintendent or his/her designee) is authorized to purchase without prior approval of the Board where formal bidding procedures are not required by law and when budget appropriations are adequate to cover such obligations. When budget appropriations for any line item are not adequate, Board approval shall be required prior to purchase;
 - c. The guidelines prescribed by the Local Contract Review Board and Oregon Revised Statutes will be followed with respect to obtaining bids and competitive quotes. The purchasing agent is authorized to open bids and record the same pursuant to law. All contracts which require public advertising and competitive bidding shall be awarded by resolution of the Board. Recommendations for the award of all such contracts shall be submitted to the Board by the superintendent. Residence or place of business of local bidders may be a consideration only in cases where identical bids have been submitted;
 - d. Items commonly used in the various schools or units thereof shall be standardized whenever consistent with educational goals and in the interest of efficiency or economy;
 - e. Petty cash funds may be established annually in the amount set by the Board during its annual organizational meeting for each school and for the central administrative office. Such funds shall be used for the payment of properly itemized bills of nominal amounts and under conditions calling for immediate payment;
 - f. Opportunity shall be provided to all responsible suppliers to do business with the district. To this end the purchasing agent shall develop and maintain lists of potential bidders for the various types of materials, equipment and supplies. Such bidder lists shall be used in the development of a mailing list for distribution of specifications and invitations to bid. Any supplier may be included in the list upon request.

1. Any request for goods or services will be preceded by a requisition. (Contact school office or district office.)
2. Requisitions will be filled out completely with the following information:
 - a. Vendor name;
 - b. Address (if new vendor);
 - c. Date;
 - d. Goods or services requested (be explicit, fill in each column);
 - e. Requesting signature.
3. Keep yellow copy of requisition and send white copy to immediate supervisor for approval.
4. After supervisor's approval, secretary will input to system and generate a purchase order.
5. Purchase orders will be printed once a day and returned to secretaries for appropriate signatures and distribution.
6. Distribution is as follows:
 - a. White to vendor;
 - b. Green to district office;
 - c. Yellow and pink to originator;
 - d. Goldenrod retained by secretary.
7. Upon receipt of the goods or services, the originator will send packing slips and/or delivery receipts with yellow copy to the district office.
 - a. If there are back ordered items, check off items received and send photocopy of yellow receiving report to district office as authorization to pay for items received.
 - b. When the purchase order is completed, send the yellow copy to the district office.
8. Phone orders are not acceptable. In case of an emergency, the principal will contact the district office for assistance. Planning is essential!