

## SENECA FALLS LIBRARY POLICY MANUAL

### Cash Handling

#### Purpose:

This policy provides guidelines for the handling of cash receipts by library staff related to circulation, copying and lost material fees as well as fund raising events conducted by the library itself or by the Friends of the Library.

#### Procedures:

Cash receipts received at the circulation desk must be recorded on a cash register, on Polaris or by use of a duplicate copy receipt book. The record should be reconciled weekly, with any adjustments properly documented. Other cash receipts, such as cash donations and proceeds from fund raising events, must be counted by at least two people working in tandem. In the case of an event conducted by the Friends of the Library, the accounting is to be done in tandem by a member of the Friends and a library staff member, with both signing the document recording the receipt. The money and the accounting should then be turned over to the Library Director. In the case of receipts by library staff, the counting should be done by at least one staff member and the Library Director in tandem, and both should sign the document recording the receipt. The Library Director is responsible for timely deposit of funds into the appropriate Library bank account. Deposits should be made weekly or when the receipts exceed \$250, whichever comes first.

#### Cash on Site:

Cash kept on site to provide change should be secured at all times.

#### Expenditures from cash:

- All expenditures from cash must be documented. A record of the expenditure (all receipts) must be signed by a staff member in addition to the Library Director, and held on file with the record of disbursement voucher.
- Expenditures from cash must not exceed \$25. Out-of-pocket expenses by library staff may be reimbursed from petty cash to the staff member, when a receipt is provided, at no more than \$25 per month. Payments to staff must be approved by the person's supervisor, either the Library Director or the President of the Board of Trustees.
- A numbered voucher for each disbursement shall contain the following information: date, name of recipient, reason for payment and amount of payment. The Library Director and one other staff person must sign each voucher.
- In the case of reimbursement to a staff member, that person must also initial the voucher.

These expenditures are subject to periodic review by the Finance Committee of the Board of Trustees.

#### History:

Adopted by the Board of Trustees Sept. 8, 2014

Reviewed and readopted by the Board of Trustees on April, 19 2021

Reviewed, updated, and readopted by the Board of Trustees on March, 16 2026