

**BAKER FREE LIBRARY**  
**CASH RECEIPTS POLICY & PROCEDURES**

Library staff and the library's Board of Trustees have a fiduciary responsibility to the taxpayers of Bow for all monies collected by the library on a day-to-day basis. It shall be the policy of this library to maintain and ensure the security and accountability for all funds collected by library personnel.

**CASH RECEIPT PROCEDURES – RSA MONIES**

1. The only individuals authorized to collect funds for this library from the general public during normal business hours are the Director, Children's Librarian, Library Assistants, and Circulation Desk Assistants.
2. All cash received during normal business hours must be recorded on the RSA envelope tally sheet. This envelope is kept in the drawer under the Return area of the circulation desk. This drawer should be unlocked at opening and re-locked at closing.
3. The monies collected in the RSA envelope must be kept separate from any other monies due to the fact that RSA monies are the responsibility of the library's Board of Trustees. **Under no circumstances are any staff to "make change" for a patron or other staff person out of this envelope.**
4. The library currently receives payments by cash or check only. Credit cards cannot be processed. If payment is made by check, place the letters "ck" next to the amount on the appropriate tally sheet category.
5. If a patron is paying for fines or lost/damaged books, these transactions **must** be handled through the library's circulation database on the Circulation Desk computers so that a record of the transaction is associated with the patron's account and the patron can receive a printed receipt for the transaction. Receipts are not given for all other cash transactions unless specifically requested by the patron.
6. The following categories of monetary receipts should be recorded on the RSA envelope tally sheet and are specifically referred to in NH RSA 202A:11 as monies to be used for general repairs and upgrading, and for the purchase of books, supplies, and income-generating equipment for the library.
  - Photocopier fees
  - Computer printing fees
  - Fax fees
  - DVD overdue fines
  - Lost & damaged books
  - Out-of-town Library card fees
  - Donations
  - Special Program revenues
  - Employee purchases
7. The monies collected in the RSA envelope will be deposited by either the Library Director or the Treasurer of the library's Board of Trustees on a monthly basis. The Director will keep a regular tally of

these monies and remove monies from the envelope to the cash box in top drawer of the locked fireproof file cabinet in the Director's office. The Director will do an initial count of these monies and do a written comparison with the tally sheet. The Treasurer will do a second count of these monies and verify the tally sheet figures. The Treasurer will photocopy all checks for the Treasurer's records and note on the back of each check "For Deposit Only". The deposit receipt will be given to the Treasurer for their file.

8. Every quarter of the year (or every three months: April; July; October; January) the Treasurer will tally each category outlined in #5 for the previous three months and write a check for the total amount to be deposited into the library's general account. The Director will provide a breakdown of these monies for the library's bookkeeper so that the monies are credited to the appropriate budget line items.

### **CASH RECEIPT PROCEDURES – BOOK SALE MONIES**

1. The only individuals authorized to collect funds for Friend's book sale from the general public during normal business hours are the Director, Children's Librarian, Library Assistants, and Circulation Desk Assistants.
2. All book sale cash received during normal business hours must be recorded on the Book Sale envelope tally sheet. This envelope is kept in the drawer under the Return area of the circulation desk. This drawer should be unlocked at opening and re-locked at closing.
3. The monies collected in the Friends Book Sale envelope must be kept separate because the Book Sale monies are the responsibility of the Friends of the Baker Free Library, a private non-profit organization. **Under no circumstances are any staff to "make change" for a patron or other staff person out of this envelope.**
4. The library currently can receive payments by cash or check only. Credit cards cannot be processed. If payment is made by check, place the letters "ck" next to the amount on the appropriate tally sheet category. Receipts are not provided for purchases from the Book Sale unless specifically requested by the purchaser.
5. The monies collected in the Book Sale envelope will be deposited by the Treasurer of the Friends of the Baker Free Library on a monthly basis. The Library Director will provide an initial tally of money on a regular basis and remove monies from the envelope to the cash box in the bottom drawer of the locked fireproof file cabinet in the Director's office. The Director will conduct an initial count of these monies and provide a written comparison with the tally sheet. The Treasurer of the Friends will do a second count of these monies and verify the tally sheet figures. The Treasurer of the Friends will photocopy all checks for the Treasurer's records and note on the back of each check "For Deposit Only". The Treasurer of the Friends will make the deposit and file the deposit receipt in the files located in the bottom drawer of the locked fireproof file cabinet in the Director's office.