

**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 tally sheet. This tally sheet is located on the RSA cash box. This drawer should be unlocked at opening and re-locked at closing.
3. The monies collected in the RSA cash drawer 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, staff will 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 cash box 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
  - Certified overdue letter fees
7. The monies collected in the RSA cash box 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 desk cash box to the file cabinet cash box. The Director will do an initial count of these monies and 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 (April, July, October, and January) the Treasurer will tally each category outlined in #5 for the previous three months. By the 15<sup>th</sup> day of those months designated above, the Treasurer will write a check for the total amount to be deposited into the library's general account from the following categories: DVD overdue fines; lost & damaged books; out-of-town card fees; donations; special program revenues; certified letter fees; and employee purchases. 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 – FRIENDS AND BOOK SALE MONIES**

1. The only individuals authorized to collect funds for Friend's book sales and other activities 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 Friends and Book Sale tally sheet. This tally sheet is located on the Friends cash box. This drawer should be unlocked at opening and re-locked at closing.
3. The monies collected in the Friends and Book Sale cash box must be kept separate because the Friends and 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, staff will 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 Friends and Book Sale cash box will be deposited by the Treasurer of the Friends of the Baker Free Library on a monthly basis and file the deposit receipt and copies of all checks received in the Friends files.

Approved by the Baker Free Library Board of Trustees on April 14, 2010. Revised on May 11, 2011.