



## **CAMBRIA COMMUNITY SERVICES DISTRICT**

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**DATE:** May 19, 2022  
**TO:** Finance & Administration Staff  
**FROM:** Pam Duffield, Administrative Department Manager  
**RE:** **CASH HANDLING POLICY**

This is an update of the memorandum detailing the CCSD's Cash Handling Policy dated January 27, 2016. This memo supersedes the November 11, 2019 memo in all aspects.

For the purposes of this memorandum, "Cash" is defined as cash, checks, money orders, cashier's checks, electronic payments and any other form of payment received. Following are some of the more critical cash handling procedures that are required to be followed in all instances unless specifically amended by the Finance Manager, Administrative Department Manager, General Manager or their designee:

### **RECEIPTING/SAFEGUARDING AND DEPOSITING CASH**

- Cash shall be submitted to the Administration Technician III – Utility Billing/Front Desk or the Finance Manager the day that it is received.
- A prenumbered receipt must be immediately written whenever cash is accepted regardless of the amount, whether or not the payer wants a receipt.
- Morning Run: Payment Drop Boxes at CCSD Office location will be checked in the morning before doors are opened and at least one more time per day, as necessary to timely process payments during the billing cycle.
- Afternoon Run: Mail Box at CCSD parking lot and at the US Post Office should be picked up during 11:00-1:00 pm each day. Any previous day's cash deposit shall also be taken to the bank during the afternoon run. The person who actually receives cash will never deposit that cash in the bank. All payments received during the day will be deposited before 5pm.
- When doors are closed to the public: \$\$\$ register report will be processed and reconciled to cash in the cash box. A deposit slip will be prepared for

cash received that day. One other Finance staff shall verify the actual cash & deposit slip.

- Cash receipts will always be posted on a separate audit trail in CCSD's financial management software system.
- Every effort shall be made to deposit all cash, except cash held in petty cash funds, the day that it is received except in the case of Miscellaneous Accounts Receivable (Misc A/Rs) as noted below. If time does not allow for all cash to be deposited during normal business hours, it is to be brought to the Finance Manager's, or their designee, attention as soon as possible. All cash kept overnight is to be locked in a fire-proof file cabinet or fire-proof safe. The cabinet or safe used to store cash will be kept locked at all times and the key will be in the custody of the Administration Technician III – Utility Billing/ Front Desk.
- The person who actually receives cash will never deposit that cash in the bank.
- In no event shall cash be held by the CCSD for more than 2 business days without specific approval by the Finance Manager or their designee. At this time, the Finance Manager's designee for this Cash Handling Policy is the Administrative Technician III – Utility Billing/Front Desk. If he/she is not available, the General Manger or District Clerk (in that order) shall be notified as should the Finance Manager or their designee at the earliest opportunity.
- All checks shall be scanned in for deposit, via the Commercial Capture Xpress (CCX) Remote Deposit Capture banking program.
- Misc A/Rs are normally to be deposited in the bank on Tuesdays and Thursdays. However, amounts of \$5,000.00 or greater, be they a result of a single check or other form of cash or multiple checks or other forms of cash totaling \$5,000.00 or greater, shall be deposited the day of their receipt unless different direction is received from the Finance Manager, or their designee. More frequent depositing of Misc A/Rs is encouraged, especially if, due to holidays or other planned office closures, cash would be held in the CCSD Office for more than 3 days due to the policy.
- No cash shall be left in public view if not under the immediate custodianship of a CCSD employee.
- No checks, money orders or cashier's checks that require changes by CCSD staff shall be accepted. Any corrections to a negotiable document must be made by the payer and initialed by the payer.
- No post-dated checks shall be accepted in the office. If a post-dated check is received via the mail, by way of a drop-box, or by any other method, it shall be scanned in for deposit. Further instructions may be found in the front desk manual.
- No customer refunds shall be issued from the cash register drawer, at any time. If there is ever a circumstance where a customer overpayment occurs, see the Finance Manager immediately.

**INSUFFICIENT FUNDS (NSF) CHECKS**

- If a check is returned by the bank due to insufficient funds, the check shall immediately be forwarded to the Administration Technician III – Utility Billing/ Front Desk if it is for a utility payment. The Administration Technician III – Utility Billing/Front Desk shall post the activity to the CCSD's financial management software no later than the next business day. If the NSF check is for payment of a utility bill, the Administration Technician III – Utility Billing/Front Desk will contact the customer to have the payment made whole. If the NSF check is for payment of a Miscellaneous A/R, a copy of shall be given to the CCSD employee responsible for the activity related to the payment at no later than by the next business day. For example, an NSF check related to the rental of the Vet's Hall shall be given to the employee responsible for processing Vet's Hall contracts. The responsible CCSD employee shall make immediate efforts to contact the customer to have the payment made whole. Until an NSF check is made whole, payment has not been received and all penalties that would apply for non-payment apply. No further services shall be provided to any customer until the NSF check is made whole. The proceeding sentence is not meant to override the normal processes related to delinquent utility accounts and is mainly meant to apply to Miscellaneous A/Rs. If the check is uncollectible by CCSD staff, it will be forwarded to the District Attorney's Bad Check Recovery Program unless it was post-dated.
- Any deviations or exceptions to the above must be authorized by the Finance Manager or their designee.

Received by on this date:

5/19/2022 M. Orozco  
5/19/2022 R. Benjamin  
5/20/22  
Haley Dodson 5/20/2022