

## **DM—Cash in the School Building**

Monies collected by school employees shall be handled in accordance with prudent business procedures. Money shall be handled in the presence of two employees. All monies collected shall be receipted, accounted for, and directed without delay to the proper location of deposit.

In no case shall money be left overnight in school buildings, except in safes provided for safekeeping of valuables. The Business Manager shall develop and disseminate procedures that shall meet current accounting practice standards and those mentioned in this policy.