

Highland Township Cash Handling Policy

Adopted January 5, 2026

Scope

This policy applies to all Highland Township employees.

Purpose

The purpose of this policy is to provide Township departments with the recommended procedure and guidelines to accept, store, deposit, record, and transport payments safely. It is the responsibility of each department to develop, implement, and enforce cash handling procedures based on the principles defined in this policy. Historical practices do not constitute justification for deviation from the following policy. All departments are expected to provide secure surroundings for employees who handle these types of transactions and keep employees informed of all policies and procedures.

Authority

The Township Treasurer has overall responsibility for all Township cashing activities, including payment acceptance by various departments within the Township.

The Township Treasurer may assign the responsibility for coordinating all cashing operations to an appointed designee who will be responsible for:

- a) The implementation and oversight of operating procedures for payment acceptance by all departments.
- b) The review and approval of variances from these guidelines when warranted, based on department needs and the documentation of such approvals.

Policy and Procedures

Security Guidelines

- a) Payments will be secured at all times. Payments left overnight will be stored in a safe or locked drawer. Access of stored payments is restricted to the employees designated to handle cash in that department.
- b) The Treasurer will maintain safe combinations. Combinations will be changed when individuals possessing the combinations leave the department or Township. The safe will be closed and/or locked between usages.
- c) Checks, check stock, and all related materials will be stored in a safe or locked drawer.

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Payments

Defined as cash, coin, currency, checks, money orders, credit card transactions, and electronic fund transfers. No foreign currency will be accepted for payment to the Township.

Cash

The township treasurer will maintain a cash drawer to make change for daily financial transactions.

Township employees handling cash are expected to be accurate and efficient. Two employees are required when processing cash payments and making change. Employees are expected to safeguard Township funds against loss. Employees will have training to recognize the security features in a genuine note to reduce acceptance of counterfeit notes. Suspected counterfeit notes will be sent to the Township Treasurer.

Payments received over the counter will be counted or verified in the presence of the customer and a receipt will be given. Mailed in payments will be counted, verified and applied to the customer's account.

Checks

- a) All checks will be made payable to Charter Township of Highland or Highland Township.
- b) All checks will be made for the exact amount; no change will be given back. All refunds will be processed through accounts payable.
- c) Employees will not accept or hold a postdated check for future payment. All checks will have the date of the transaction.
- d) The checks legal line will accurately state in writing the matching transaction amount.
- e) Cashing of personal checks will not be allowed under any circumstances.
- f) Two-party and third-party checks will not be accepted as payment.

Two-party checks are made payable to the customer and township.

Third-party checks are made payable to the customer from a third party and then endorsed and made payable to the township.

- g) Checks returned for insufficient funds will be forwarded to the treasurer for reconciling and there will be a charge to the payee for each occurrence.

Transaction Receipts and Records

- a) There must be a record of all individual transactions.
- b) The Treasurer is responsible for electronically receipting all cash receipts into the township general ledger on a weekly basis.
- c) Departments will turn over all payments to the Treasurer on a weekly basis. The Treasurer will issue a receipt to the department for all payments received.
- d) The Treasurer will complete a weekly report of all receipted transactions, update the general ledger, and deposit all funds in the appropriate banks.
- e) Monthly reconciliation of all bank statements will be conducted by the Treasurer to ensure proper deposits and application of funds.
- f) The Treasurer and Finance Department's will reconcile all monthly transactions.

Deposits

- a) All payments collected will be deposited weekly to the Township Treasurer and appropriate bank.
- b) The Treasurer or Deputy Treasurer are responsible for transporting deposits to the bank. If needed for safety, they may decide to use dual custody, armored vehicle transport, or police protection for bank deposits.

PETTY CASH

The township bookkeeper maintains a petty cash fund up to \$200.00 to provide for immediate purchase of emergency materials, supplies or service only. Routine or other non-emergency purchases will be requested through the purchasing agent or departmental credit card, not from the petty cash fund.

I understand the _____ Department is a cash collection point and as an employee designated to accept cash, I have read this policy and understand how this department operates within the policy parameters.

_____, Signature

_____, Printed Name

_____, Date

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Certification I, Jennifer L. Frederick, Treasurer of Highland Township, certifies that I developed and adopted the foregoing Cash Handling Policy and have presented it to the Highland Township Board.

Jennifer L. Frederick, Treasurer January 6, 2026, Date

This policy was adopted by the Highland Township Board at a regular meeting of that Board on Monday, January 5, 2026, at which Trustee's Rick Hamill, Tami Flowers, Jennifer Frederick, Brian Howe, Beth Lewis, and Joe Salvia were present. The motion was made by Ms. Frederick and supported by Mrs. Lewis and carried with an unanimous roll call vote: Hamill - yes, Flowers - yes, Frederick - yes, Charlick - yes, Howe -yes, Lewis - yes, Salvia - yes

POLICY DECLARED ADOPTED

Rick A. Hamill
Rick A. Hamill, Supervisor

Tami Flowers
Tami Flowers MiPMC, Clerk