



# Child Nutrition Department Cash-Handling Procedures

## Campus Cafeterias Cash-Handling/Deposit Procedures:

- A. All deposits are to be made at **FIRST Bank**. Deposit books are available through the Child Nutrition Services District office. Deposits are to be made **daily**.
- B. At the end of each day, the cafeteria manager or designee will run the Daily Activity Report and the Sales Activity Report from the Skyward Student Management Food Services Module. The accuracy of the reports and money must be immediately verified by counting all currency and coins and running an adding machine tape of any checks submitted. The totals should be compared to the totals reflected on the supporting documentation and any differences reconciled. The cafeteria manager or designee will sign and date the reports.
- C. The cafeteria manager or designee will fill out the daily deposit slip.
- D. When making the daily deposits, use only one (1) pre-numbered deposit per day. **DO NOT USE** multiple deposit tickets on the same date. In the "List Each Check" section on the deposit ticket, write "List" and enter the total dollar amount of the checks.
- E. Deposit tickets will be a triplicate. The original (white) will go to the bank, the yellow and pink copies will be sent to Child Nutrition Services office along with the daily signed (Total Pages Only of the reports listed in Item B) reports from Skyward, and then the Child Nutrition Services staff will forward the yellow copy to the Business Services office for entry into Skyward Financial Management system. The Child Nutrition Services staff will review each day's reports and deposits, and immediately investigate any un-reconciled differences.
- F. Deposits are to remain intact; funds are not to be held back for petty cash purchases, cashing personal checks, etc. Checks received must be for the correct amount only.
- G. All checks must be endorsed immediately upon receipt using the Burkburnett Independent School District "For Deposit Only" endorsement stamp, provided by Business Services.
- H. The school name should be stamped or written on the deposit ticket in the lower left section (This must be done on all three deposit ticket copies). **DO NOT USE** the lower right section, as this is where the bank will validate the deposit.
- I. The Child Nutrition Director will identify the staff to be responsible for cash handling procedures. Generally, this will include a cafeteria manager and one, or more, support staff employees. Procedures should include "backup" for situations when the primary staff are absent, or unavailable.
- J. Funds must be deposited daily, with the exception of the daily opening cash. Each cafeteria manager should store (at the end of each day) all opening cash for each day in the bank bags provided by the District's Child Nutrition Services office. The bank bags are to be stored in the manager's locked desk drawer. Access to the bank bags and locked drawers should be limited to a few (2 or 3) designated individuals. The bank bags Cash should never be left out unattended or in unlocked desk drawers or file drawers. Cash boxes and bank moneybags should be lockable. Funds will not be taken home by employees of the District for "safekeeping".
- K. Cafeteria managers will identify areas to be used for counting and handling funds with limited access and out of view of traffic.
- L. Keys to cash drawers, or moneybags should be locked in a secure place with limited access.
- M. All thefts must be immediately reported to the Child Nutrition Director and to Business Services. An immediate review will be performed to see what, if any, corrective actions should be taken.

- N. The Child Nutrition Director will periodically make site visits and review cash handling procedures.
- O. Business Services staff will meet at least annually with individuals having cash handling responsibilities to discuss procedures and provide additional training.

**Concession Cash Handling/Deposit Procedures:**

- A. All deposits are to be made at **FIRST Bank**.
- B. Deposits, regardless of the amount, must be made within the next business day of the concession. All deposits must be deposited in a timely manner. All “beginning” concession change will be kept in bank bags and locked in the Child Nutrition Office’s safe after each concession.
- C. All checks must be endorsed using the Burkburnett Independent School District “For Deposit Only” endorsement stamp, provided by Business Services.
- D. “Concession” must be stamped or written along with the date and type of sport, etc the concession was for on the deposit ticket in the lower left section (This must be done on all three deposit ticket copies). DO NOT USE the lower right section, as this is where the bank will validate the deposit. Ensure that all three deposit copies are readable.
- E. All Concession Tally sheets must be signed and dated by the two concession stand workers and the person that makes out the deposit slip if different from a worker.
- F. The Game Summary Sheets (the form that summarizes the total sales less expenses and reports over/under deposit) should be signed and dated by the person who completes it, which must be the Child Nutrition Service Director.
- G. Copies of Tally Sheets, Game Summary Sheets, and the original yellow deposit slip must be submitted to the Business Office –all amounts on forms must agree any differences will be investigated immediately. All forms, including deposit slips, must be legible. Tally Sheets and Game Summaries must include the date, sport, and game title before submission with deposit slip to the Business Office.

**Child Nutrition Services District Office Cash-Handling/Deposit Procedures:**

- A. All deposits are to be made at **FIRST Bank**. All deposits must be made at least weekly with the exception of concession monies received, these must be made by the next business day after the concession. All monies and checks not deposited must be kept in the Child Nutrition Services locked safe.
- B. All monies and checks received directly at the Child Nutrition (CN) Services district office must be reconciled to the event for which it was received. For example, the CN district office receives a check for a charge from a school for Football concession, the Child Nutrition Director or designee will notate that the check was received for the charge with the concession date and sports type on that concession’s tally and summary sheets.
- C. The accuracy of the reports and money must be immediately verified by counting all currency and coins and running an adding machine tape of any checks submitted. The totals should be compared to the totals reflected on the supporting documentation and any differences reconciled.
- D. All checks must be endorsed using the Burkburnett Independent School District “For Deposit Only” endorsement stamp, provided by Business Services.
- E. Each deposit slip must have a description of what the deposit is for such as Football Concession. All deposit slips must also include the account code to which the monies need to be receipted. Ensure that all three deposit copies are readable.