

CASH HANDLING

Receiving Breakfast Cash

- A. The Food Service cook/baker or manager shall unlock the safe, remove the register cash and verify the amount of money in accordance with the following:
1. **Elementary Schools**
\$20.00 total, broken down as:
5 singles
\$15 assorted coins
 2. **Middle Schools**
\$20.00 total, broken down as follows:
5 singles
1 five
\$10 assorted coins
 3. **High Schools**
\$80.00 total, for each cash register, broken down as:
15 singles
5 fives
\$40 assorted coins

Breakfast register, \$95.00:
25 singles
10 fives
\$20 assorted coins

If the amount of cash is not correct, the Food Service cook/baker or manager shall make note of the discrepancy on the production record.

- B. The Food Service cook/baker or manager shall serve breakfast, count the register cash and leave the cash in the register, run a cash register tape, lock the cash register, count the breakfast income and verify the cash with the cash register tape. If the cash does not match the cash register tape, another Food Service cook/baker shall count the cash to check the error and note the discrepancy on the production record. The breakfast revenue shall be locked in the safe.

Receiving Lunch Cash

- A. The Food Service Manager shall unlock the cash register. The cashier shall verify the amount of money and sign and receive a copy of a receipt showing the amount in the tray. If the cash is not the correct amount, the cashier shall note the correct amount received on the receipt and the amount of the discrepancy shall be noted on the production record.
- B. The Food Service cook/baker and manager shall serve lunch. Immediately after serving the last student, the cashier shall count the cash, run a cash register tape and give the cash to the Food Service Manager.

- C. The register tape shall be initialed by both the cashier and the manager.

Counting Money for the Deposit

- A. The Food Service Manager shall count the cash, coin and checks collected for the day. An adding machine with a tape shall be used to verify the accuracy of the written deposit. This total shall be compared to the register tapes from breakfast and lunch. Money to start the next day will be locked in the safe as described in “Receiving Breakfast Cash” above.
- B. Revenue shall be counted, recorded on the deposit slip and entered in the adding machine in the following order: Currency (large bills first down to small bills), rolled coin, each check (written on a separate line). Adding machine tape and register tapes shall be stapled to the back of the daily production record.
- C. The completed deposit slip, coin, currency, and checks shall be placed in the bank bag. The bank bag shall then be placed in the internal safe lockbox where it will be locked.

Depositing Revenues at the Bank

- A. The Food Service Manager shall unlock the safe and give the Warehouse Delivery Person the bank bag when the Warehouse Delivery Person delivers food and mail.
- B. The Warehouse Delivery Person shall take the bank bags to the bank and give them to a teller for deposit.
- C. The Warehouse Delivery Person shall pick up the previous day’s receipts and empty bank bags each day from the bank.
- D. The receipts and empty bank bags shall be brought to the Food Service Secretary.
- E. The Food Service Secretary shall enter the deposit amounts in a spreadsheet, to be compared to the production records weekly for accuracy.
- F. The Food Service Secretary shall send deposit receipts to the Accounting Supervisor each month.

Accounting

The Accounting Supervisor shall reconcile the deposit receipts with the monthly bank statement.

RECORDS

- A. Production Record
- B. Deposit Slip