



KIPP NC Public Schools

Cash Handling Procedure for 2026-2027

Collection Procedure

Money will be collected, counted, and deposited according to KIPP NC Public Schools' Financial Policies and Procedures.

Meal Charges

[KIPP North Carolina Public Schools](#) participates under the CEP (Community Eligibility Provision) program and operates at 100% free, which means all students receive free breakfast and lunch. Any à la carte items must be paid for in full at the point of service (POS).

Start-Up or Petty Cash

- Before the first day of school, the School Nutrition Director will issue "startup" or "petty cash" for each campus. The campus Manager will sign a document confirming the amount they receive. This cash is to be used as needed in daily school operations. The daily amount is to remain the same for the entire school year. This cash will be deposited on a separate deposit slip on the last day of school, and the Manager will sign the document confirming the same amount they received at the beginning of the year is deposited on the last day of the school year.

Cash Counting Verification

- All cashier(s) are to verify the beginning cash in their drawer prior to meal service with the manager. Before the start of breakfast and lunch service, the Manager and the cashier will count cash in a secure location and complete the [Cash Counting Verification Form](#) to log the beginning and ending cash amounts. Both the Manager and the cashier will sign the log before and after breakfast and lunch service. Petty cash must be placed in the cash drawer, and cash drawers should be in place at the POS station before the start of service.
- The cashier(s) will collect cash and checks for a la carte purchases. At no time is the cashier or manager to "cash" a check for personal use, "cash" checks for other school personnel, or "cash checks made out to the school. If the cashier leaves the cash drawer, it must be locked. A la carte sales are cash only for students and adults.
- At the end of meal service, the Manager and cashier(s) will count checks, currency, and coins in a **secure location**. The Manager will then enter the cash amount using the cash counter feature in LINQ. This amount should not include petty cash. This process will be followed for each cashier. The collected money should match the amount of collected money in the Cash Drawer Count, the ending count on the [Cash Counting Verification Form](#), and all end-of-day reporting.
- The manager will work with the cashier if there is a discrepancy to determine whether cash or checks were entered incorrectly. If the cashier or manager recognizes a discrepancy, they may make the correction if they are 100% sure of the mistake. If it requires a void, the manager must process the void and make a note on the paperwork as to why the void was processed. Managers may contact the School Nutrition Director to help resolve any discrepancies.
- The "startup" or "petty cash" will be kept in a locked drawer in the Manager's office or in another secure location at the end of the day. If possible, the Manager's office must also be locked.

Deposits

- Each cafeteria manager is responsible for making their own deposits. **Each day that cash is collected, a deposit must be made the same day.**
- Prior to filing out a deposit slip, the cafeteria manager will combine all cash collected from breakfast, lunch, and a la carte sales. Managers must review the [Cash Counting Verification Form](#), end-of-day paperwork, and Building and Sales Reconciliation reports prior to completing a deposit slip.
- If the manager finds any non-reimbursable meals on reporting, they must be investigated. If there is any amount reported in the over/under column of the Building and Sales Reconciliation report or end-of-day paperwork, it must be investigated and corrected.
 - Negative (-) amounts may be caused by the fact that the cash was not entered in the cash drawer in LINQ or an on-account transaction was recorded instead of a cash transaction.
 - Over (+) amounts may be caused by a cash transaction being recorded instead of on-account. It may even occur if a customer refuses or donates their change.
 - If a customer says they **do not** want their change, cashiers should respond in the following manner:
 - **Parent** - Would you like to place the change on your child's account? If so, add to the child's account.
 - **Staff** - Would you like to apply the change to your account? If so, add to the staff member's account.
 - **Visitor** - State that we **can not** accept additional funds. Proceed to give them their change.
- The daily deposit must equal the end of lunch service amount on the [Cash Counting Verification Form](#), the cash-received and cash-collected columns of the **Building and Sales Reconciliation** report, and the **Cash Count** amount on the end-of-day paperwork.
- There must be two signatures on the [Cash Counting Verification Form](#), [Cash Log](#), and deposit slips. **All deposit slips and cash logs need to be submitted on the day of deposit.**
- Managers should vary their routes to the bank and the time of the deposits in an effort to ensure their safety. The Managers or the Director are the only ones making the bank deposits. All deposits are to be made to the School Nutrition account.
- **Deposits must be made regardless of amount.** All deposits for the month-end must be made on the last day of the month or the last school day of the month, per KIPP NC Financial policies.

- Deposits will be made according to the instructions above. On weekends or a bank holiday, the deposit will be made the next business day in the morning. Duplicate receipts will be requested, and one will be attached to the day-end paperwork. The duplicate receipt will be given to the School Nutrition Director for reconciliation purposes.

Accountability

- Manager should not cashier unless an emergency and is approved by Supervisor.
- The SN Director will work with the CFO to ensure no "co-mingling" of SN funds and no distribution of SN funds occurs without prior authorization.
- If there are any violations of these procedures, they will be reviewed and evaluated by the Director of School Nutrition, and a change in the cashier will be made, if necessary. The Manager will also be re-trained in cash handling procedures.
- Accountability is the responsibility of every employee. If an employee observes or suspects that managers or other staff are not following the procedures outlined above, they must report it immediately to the School Nutrition Director or Food Service Director.

USDA Nondiscrimination Statement

In accordance with federal civil rights law and USDA civil rights regulations and policies, the USDA, its agencies, offices, employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the state or local agency that administers the program or contact USDA through the Telecommunications Relay Service at 711 (voice and TTY). Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, [AD-3027](#), found online at How to File a Program Discrimination Complaint and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by:

1. **Mail:** U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Mail Stop 9410, Washington, D.C. 20250-9410;
2. **Fax:** (202) 690-7442; or
3. **Email:** program.intake@usda.gov.

This institution is an equal opportunity employer.

Signature of Acknowledgment: _____

Printed Name: _____

Date: _____